(8)   3% in Somerset County;

(9)   3% in Talbot County;

(10) 3% in Washington County; and

(11) [3%] 5% in Wicomico County.

(c)   Notwithstanding subsection (b)(1) of this section, a code county may set a hotel rental tax rate that is greater than 3%, but not exceeding 5%, with the unanimous consent of the county commissioners for the county.

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(a)   Except for Talbot County and Washington County, an authorized county shall distribute the hotel rental tax revenue as follows:

(1)   From the total revenue, a reasonable sum for hotel rental tax administrative costs to the general fund of the county;

(2)   In a code county and Calvert, Cecil, Garrett, and St. Mary's Counties, after the distribution in item (1) of this subsection, the revenue attributable to a hotel located in a municipal corporation to the municipal corporation; and

(3)   The remaining balance to the general fund of the county.

(b)   (1)   Cecil County may not deduct more than 5% of the revenue for administrative costs under subsection (a)(1) of this section.

(2)   Garrett County shall designate a part of the balance under subsection (a)(3) of this section for the promotion of the county.

(3)   (I)   Wicomico County[:

(i)   May] MAY not deduct more than 5% of the revenue for administrative costs under subsection (a)(1) of this section[; and].

(II)   IF WICOMICO COUNTY AUTHORIZES A HOTEL RENTAL TAX RATE OF 5%, THE COUNTY SHALL DISTRIBUTE:

1.   20% OF THE REVENUE TO THE SALISBURY ZOOLOGICAL PARK; AND

2.   20% OF THE REVENUE TO THE TOURISM CENTER FOR WICOMICO COUNTY TO BE USED FOR ITS OPERATION AND MAINTENANCE.

[(ii)](III)   [Shall] WICOMICO COUNTY SHALL deposit all remaining revenues, after the [distribution] DISTRIBUTIONS under subsection (a)(1) of this section AND SUBPARAGRAPHS (II) AND (III) OF THIS PARAGRAPH in the general funds of Wicomico County to underwrite the Wicomico County Convention and Visitors Bureau.

(4)   Washington County:

(i)   May not deduct more than 5% of the revenue for administrative costs under subsection (a)(1) of this section; and