

Public General or Public Local Laws of the State of Maryland; and in particular, without limitation upon the foregoing, shall have power by ordinance, or such other method as may be provided for in its Charter, subject to the provisions of said Constitution and Public General Laws:

(40)

(a) To have and exercise, within the limits of Baltimore City, in addition to any and all taxing powers heretofore granted by the General Assembly of Maryland to the Mayor and City Council of Baltimore, the power to tax to the same extent as the State of Maryland has or could exercise said power within the limits of Baltimore City as a part of its general taxing power; and to provide by ordinance for the imposition, assessment, levy and collection of any tax or taxes authorized by this subsection; and from time to time to grant exemptions and to modify or repeal existing or future exemptions, provided, however, that any tax on distilled spirits shall not exceed \$.50 per wine gallon of 100 proof or less and any tax on alcoholic beverages imposed under the authority of this section shall expire as of December 31, 1955, but nothing in this section shall be construed to prevent the collection of taxes imposed on alcoholic beverages after said date if said taxes are due and payable on or before December 31, 1955.

(E) NOTWITHSTANDING SUBSECTION (A) OF THIS SECTION, FOR FISCAL YEAR 1997, THE RATE OF ANY HOTEL ROOM TAX IMPOSED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE MAY NOT EXCEED 7.5%.

SECTION 2. AND BE IT FURTHER ENACTED, That, notwithstanding Article 24, §§ 9-304 and 9-318 of the Annotated Code of Maryland:

(1) for Fiscal Year 1997, the rate of the hotel tax imposed in Washington County shall be 3.5%;

(2) the additional revenue collected as a result of the increase in the tax rate under paragraph (1) of this section of this Act shall be distributed to the City of Hagerstown to be used for advertising and marketing expenses for promoting Civil War tourism in the Washington County area; and

~~(3) the Board of County Commissioners of Washington County shall include in the county's budget for Fiscal Year 1998 an appropriation to, the Hagerstown/Washington County Convention and Visitors Bureau of shall expend at least \$55,000, for the purpose of continuing the funding for advertising and marketing expenses for promoting Civil War tourism; and~~

~~(4) on or before October 1, 1996 January 1, 1997, the Hagerstown/Washington County Convention and Visitors Bureau shall submit a written report to the Washington County House and Senate Delegations on its plans for the reorganization and restructuring of its focus and duties, including information on its proposed use of funds for advertising and marketing expenses.~~

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1996.

Approved May 23, 1996.