rental tax rate that is greater than 3%, but not exceeding 5%, with the unanimous consent of the county commissioners for the county.

(2)   NOTWITHSTANDING SUBSECTION (B)(1), A CODE COUNTY IN THE WESTERN MARYLAND CLASS MAY SET A HOTEL RENTAL TAX RATE THAT IS GREATER THAN 3%, BUT NOT EXCEEDING 8%, WITH THE UNANIMOUS CONSENT OF THE COUNTY COMMISSIONERS FOR THE COUNTY.

(d)   The hotel rental tax rate in Washington County is 6%.

9–318.

(a)   Except for Talbot County, Washington County, and Dorchester 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)   (7)   NOTWITHSTANDING SUBSECTION (A)(2) OF THIS SECTION, IF A CODE COUNTY IN THE WESTERN MARYLAND CLASS IMPOSES A TAX RATE GREATER THAN 5%, THE REVENUE ATTRIBUTABLE TO THE RATE GREATER THAN 5% AND ATTRIBUTABLE TO A HOTEL LOCATED IN A MUNICIPAL CORPORATION SHALL BE DISTRIBUTED TO THE GENERAL FUND OF THE COUNTY INSTEAD OF TO THE MUNICIPAL CORPORATION.

9–319.

(A)   (1)   ~~AT LEAST ONCE IN A CALENDAR~~ NO LATER THAN OCTOBER 1ST OF EACH YEAR, A CODE COUNTY IN THE WESTERN MARYLAND CLASS SHALL PREPARE A REPORT ON THE HOTEL RENTAL TAX FOR PUBLIC DISTRIBUTION.

(2)   THE REPORT SHALL BE PUBLISHED IN A NEWSPAPER OF GENERAL CIRCULATION IN THE COUNTY AND POSTED ON THE COUNTY'S INTERNET WEBSITE.

(3)   THE REPORT SHALL INCLUDE:

(I)   THE AMOUNT OF REVENUE THE COUNTY COLLECTED FROM THE HOTEL RENTAL TAX IN THE PREVIOUS FISCAL YEAR;

(II)   AN ITEMIZED STATEMENT OF THE USE OF HOTEL RENTAL TAX REVENUE; AND

(III)   THE NAME AND SALARY OF EACH ~~EMPLOYEE OF~~ POSITION WITHIN THE COUNTY AGENCY THAT ADMINISTERS THE HOTEL RENTAL TAX.