

1. FROM THE TOTAL REVENUE, A REASONABLE SUM FOR HOTEL RENTAL TAX ADMINISTRATIVE COSTS TO THE GENERAL FUND OF THE COUNTY; AND

2. THE REMAINING BALANCE TO THE TOURISM COUNCIL OF FREDERICK COUNTY, INC., WITH A PORTION OF THE BALANCE DESIGNATED BY THE COUNTY COMMISSIONERS TO BE USED FOR A ~~TOURISM FACILITY~~ VISITOR CENTER.

(II) THE INTERNAL AUDITOR OF THE COUNTY SHALL CONDUCT AN AUDIT OF THE FINANCIAL RECORDS OF THE TOURISM COUNCIL AND REPORT THE FINDINGS TO THE COUNTY COMMISSIONERS.

(6) Dorchester County shall distribute:

(i) 80% of the revenues attributable to a hotel located in a municipal corporation to that municipal corporation; and

(ii) The remaining revenues to the general fund of the county.

(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.

(c) An authorized county shall make the distributions required under this section between the 15th day and the 30th day of each calendar month.

9-321.

(a) If a hotel fails to pay the hotel rental tax as required by this subtitle, the hotel shall pay interest on the unpaid tax from the date on which the hotel is required to pay the tax to the date that the tax is paid.

(b) The interest rate for each month or fraction of a month is:

(1) For Cecil County, Talbot County, Washington County, Wicomico County, and Dorchester County, 1%; and

(2) For any other authorized county, 0.5%.

9-322.

(a) If a hotel fails to pay the hotel rental tax to an authorized county, except Talbot County or Wicomico County, within 1 month after the payment is due under § 9-311 of this subtitle, the hotel shall pay a tax penalty of 10% of the unpaid tax.

(b) If a hotel fails to pay the hotel rental tax to Talbot County or Wicomico County within 120 days after the payment is due under § 9-311 of this subtitle, the hotel shall pay a tax penalty of 10% of the unpaid tax.

9-323.

An authorized county may file a civil action to collect unpaid hotel rental tax.