- (12) 3% in Worcester County.
- (C) NOTWITHSTANDING SUBSECTION (B)(1) OF THIS SECTION, ALLEGANY COUNTY 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 STATE TREASURER COUNTY COMMISSIONERS FOR THE COUNTY.

9-318.

- (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; [and]
- (2) In [Allegany,] Calvert, Cecil, Garrett, Kent, St. Mary's, and Worcester 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) IN ALLEGANY COUNTY, AFTER THE DISTRIBUTION IN ITEM (1) OF THIS SUBSECTION, THE REVENUE ATTRIBUTABLE TO A HOTEL LOCATED IN A MUNICIPAL CORPORATION THAT RESULTS FROM A 3% HOTEL RENTAL TAX RATE, TO THE MUNICIPAL CORPORATION; AND
  - {(3)} (4) 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) Wicomico County:

- (i) May not deduct more than 5% of the revenue for administrative costs under subsection (a)(1) of this section; and
- (ii) Shall deposit all remaining revenues, after the distribution under subsection (a)(1) of this section 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
- (ii) Shall deposit all remaining revenues, after the distribution under subsection (a)(1) of this section, in the general funds of Washington County to underwrite the Washington County tourism budget and, when established, the Washington County Convention Bureau.