



Bill No. 19-11

Concerning: Hotel Rental Tax Audit

Introduced: June 18, 2019

Revised: _____ Draft No. _____

Enacted: _____

Effective: _____

Expires: September 16, 2019

Frederick County Code, Chapter 1-8

Section(s) 166

COUNTY COUNCIL FOR FREDERICK COUNTY, MARYLAND

By: Council Member Steve McKay

AN ACT to: change the frequency of the County's Hotel Rental Tax Audit from once every two years to once every four years.

Executive: _____ Date Received: _____

Approved: _____ Date: _____

Vetoed: _____ Date: _____

By amending:

Frederick County Code, Chapter, 1-8 Section(s) 166

Other: _____

Boldface

Underlining

[Single boldface brackets]

Heading or defined term.

Added to existing law by original bill.

Deleted from existing law by original bill.

Existing law unaffected by bill.

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The County Council of Frederick County, Maryland, finds it necessary and appropriate to change the frequency of the County's Hotel Rental Tax Audit from once every two years to once every four years.

NOW, THEREFORE, BE IT ENACTED, BY THE COUNTY COUNCIL OF FREDERICK COUNTY, MARYLAND that the Frederick County Code be, and it is hereby, amended as shown on the attached Exhibit 1.

M.C. Keegan-Ayer, President
County Council of Frederick County,
Maryland

§ 1-8-166. DISTRIBUTION OF REVENUE.

(A) Hotel rental tax revenue shall be used first to pay for hotel rental tax administrative costs of the county.

(B) The remaining balance of hotel rental tax revenue shall be paid to the Tourism Council with a portion of the balance designated by the county to be used for a visitor center.

(C) At least every [2] 4 years 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 governing body.

Underlining indicates entirely new matter added to existing law.
[Single boldface brackets] indicates matter deleted from existing law.
*** - indicates existing law unaffected by bill.