AN ACT to: change the frequency of the County’s Hotel Rental Tax Audit from once every two years to once every four years.
Bill No. 19-11

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.