

of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

258. (Distribution of Tax.) From the taxes collected under this sub-title, the Comptroller shall pay over and distribute the following: to the Mayor and City Council of Baltimore an amount equal to $1\frac{1}{2}\%$ of all investment income and $.625\%$ of all other income subject to tax under this sub-title of the individual residents of said City; to the County Commissioners of each County, an amount equal to $1\frac{1}{2}\%$ of all investment income and $.625\%$ of all other income subject to tax under this sub-title, of the individual residents of the respective Counties. Provided, however, that where the taxed income is that of a resident of an incorporated city, town or village of any County, the amount to be so paid over and distributed by the Comptroller hereunder, attributable to such taxpayer, shall be equally divided between and paid over to the said incorporated city, town or village, and said County, in equal shares. For the purposes of this section, the special taxing areas in Montgomery County corresponding to incorporated towns or villages shall be treated as incorporated towns.

Every individual resident of Maryland making an income tax return under this sub-title shall be required to state on the tax return form furnished by the Comptroller the name of the County and the name of the incorporated city, town or village in which he resides.

The remainder of the taxes collected shall be paid into the general treasury of the State and distributed therefrom in the manner and for the purposes set forth in the Budget.

SEC. 2. *And be it further enacted*, That this Act shall take effect July 1, 1947.

Approved April 16, 1947.

CHAPTER 484.

(Senate Bill 11) .

AN ACT to repeal and re-enact, with amendments, Section 221 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Recorda-