WILLIAM DONALD SCHAEFER, Governor

Very truly yours,
J. Joseph Curran, Jr.
Attorney General

House Bill No. 134

AN ACT concerning

Income Tax Revenue – Distribution to Counties

FOR the purpose of requiring the Comptroller to distribute certain amounts from the income tax revenue to ~~the~~ certain counties and Baltimore City in Fiscal Year 1991; requiring Baltimore City and certain counties to maintain a certain property tax rate level; requiring the amounts to be used for certain purposes; requiring a report; ~~providing for determination of the amount of the distribution to each county based on the statewide and county per capita yields from the county income tax for a certain taxable year; prohibiting a county from receiving a certain distribution from the income tax revenue if the county tax rate is less than a certain percent of the State income tax rate for certain taxable years;~~ providing for ~~application~~ termination of this Act; and generally relating to certain distributions from the income tax revenue to ~~the~~ certain counties and Baltimore City.

BY adding to

Article – Tax – General
Section 2–608(d) ~~and 2–610(c–1)~~
Annotated Code of Maryland
(1988 Replacement Volume and 1989 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article – Tax – General

2–608.

~~(D) (1) FOR EACH FISCAL YEAR, IN ADDITION TO THE DISTRIBUTION REQUIRED UNDER SUBSECTION (A) OF THIS SECTION, FROM THE REMAINING INCOME TAX REVENUE FROM INDIVIDUALS, THE COMPTROLLER SHALL DISTRIBUTE TO EACH COUNTY THE AMOUNT DETERMINED UNDER THIS SUBSECTION.~~

~~(2) THE AMOUNT A COUNTY SHALL RECEIVE UNDER THIS SUBSECTION IN ANY FISCAL YEAR SHALL BE BASED ON THE COUNTY INCOME TAX COLLECTED FROM INDIVIDUALS FOR THE TAXABLE YEAR THAT ENDED IN THE SECOND PRIOR FISCAL YEAR, FROM RETURNS FILED THROUGH SEPTEMBER 1 IMMEDIATELY PRECEDING THE APPLICABLE FISCAL YEAR, AS DETERMINED BY THE COMPTROLLER.~~