

said new section to follow immediately after Section 257B of said Article, and to read as follows:

258. (*Distribution of Tax.*) *From the taxes collected under this sub-title, the Comptroller shall pay to each County of the State (and the word "County" as used herein shall mean and include the Mayor and City Council of Baltimore) an amount equal to the percentage of investment income and the percentage of other income, subject to tax under this sub-title, of the individual residents in said County, hereinafter specified. The amount to be distributed hereunder with respect to taxable income of the calendar year 1948 and of prior years, and of fiscal years ending prior to January 1, 1950, shall be equal to 1½% of all investment income, and .625% of all other income; and with respect to income of the calendar year 1949 and thereafter, and of fiscal years ending in the calendar year 1950 and thereafter, shall be 1.625% of all investment income and .675% of all other income. 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 purpose 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 is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety, and having been passed by a ye and nay vote, supported by three-fifths of all of the members elected to each of the two Houses of the General Assembly of Maryland, the same shall take effect from the date of its passage.*

Approved March 28, 1950.