

Governor's Allowance
 1946 1947

The amounts hereby shown are considered as estimates only, it being the intention that these appropriations shall be the whole of said taxes and incomes, whether the same be more or less than the estimates.

The calculation of the respective amounts derived from each source, and the distributive share of Baltimore City in each, are shown in detail in the budget of the State Roads Commission, under the caption "Distribution of Road Income based on Anticipated Receipts for the Fiscal Year 1946 and for the Fiscal Year 1947."

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| <p>3. To the Counties and Cities of the State: One-half of the estimated receipts of the Corporation Franchise Taxes, it being the intention that one-half of the actual receipts from franchise taxes on ordinary business corporations be distributed to the Counties and Baltimore City and incorporated towns in accordance with the distribution provided for by the Franchise Tax Laws, whether the same be more or less than this estimate.....</p> | <p>115,000.00</p> | <p>115,000.00</p> |
| <p>4. To the Comptroller of the Treasury: For share of Income Taxes paid by resident individuals, distributed to political subdivisions; one-fourth of the taxes collected under the Income Tax Law, Chapter 277 of the Acts of 1939, from individual residents of Baltimore City shall be paid over and distributed by the Comptroller to the Mayor and City Council of Baltimore and one-fourth of the taxes collected under this sub-title from individual residents of the various Counties of the State shall be paid over and distributed by the Comptroller to the County Commissioners of the respective Counties in which such taxpayers reside; but in the case of a taxpayer residing in an incorporated city, town or village of any County, one-fourth of the tax collected from such taxpayer shall be equally divided between the incorporated city, town or village, and the County in which such taxpayer resides, whether the same be more or less than this estimate.....</p> | <p>2,251,970.28</p> | <p>2,296,429.03</p> |

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.