

same is hereby repealed and a new Section 258 be and it is hereby enacted in lieu thereof, said new section to follow immediately after Section 257B of said Article, to read as follows:

*Maryland*, THAT SECTION 319 OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1951 EDITION—HAVING BEEN SECTION 258 IN THE 1947 SUPPLEMENT), TITLE "REVENUE AND TAXES," SUB-TITLE "INCOME TAX," BE AND IT IS HEREBY REPEALED AND THAT A NEW SECTION 319 BE AND THE SAME IS HEREBY ENACTED IN LIEU THEREOF TO READ AS follows:

*258. 419. 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 of said County, hereinafter specified. The amount to be distributed hereunder with respect to taxable income of the calendar year 1951 and thereafter, and of fiscal years ending in the calendar year 1951 and thereafter, shall be equal to 1.70% of all investment income INCOME TAXABLE AT THE INVESTMENT INCOME RATE, and .68% 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 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 is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and*