

(E) DEDUCTIONS FOR DEPENDENTS. IN APPLYING THE SCHEDULES IN SUBSECTIONS (B) AND (D) OF THIS SECTION, TO DETERMINE THE TAX OF A TAXPAYER WITH ONE OR MORE DEPENDENTS, THERE SHALL BE SUBTRACTED FROM HIS GROSS INCOME BEGINNING WITH THE CALENDAR YEAR 1949 AND ENDING WITH THE CALENDAR YEAR 1954, SIX HUNDRED DOLLARS (\$600.00) FOR EACH DEPENDENT, AS DEFINED IN SEC. 281 (B) OF THIS SUBTITLE. IN APPLYING THE SCHEDULE IN SUBSECTIONS (D-2) AND (D-4) OF THIS SECTION TO DETERMINE THE TAX OF A TAXPAYER WITH MORE THAN TWO DEPENDENTS OR EXEMPTIONS, THERE SHALL BE SUBTRACTED FROM HIS GROSS INCOME BEGINNING WITH THE CALENDAR YEAR 1955, EIGHT HUNDRED DOLLARS (\$800.00) FOR EACH DEPENDENT, AS DEFINED IN SEC. 281 (B) OF THIS SUBTITLE, PROVIDED THAT THE COMPTROLLER IS AUTHORIZED AND EMPOWERED TO EXTEND SUCH SCHEDULE TO INCLUDE ADDITIONAL DEPENDENTS AND EXEMPTIONS SO AS TO ELIMINATE THE NECESSITY OF MAKING SUCH SUBTRACTIONS.

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(A) FROM THE TAXES COLLECTED UNDER THIS SUBTITLE, 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 SUBTITLE, 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 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 MUNICIPALITY 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 MUNICIPALITY, AND SAID COUNTY, IN EQUAL SHARES. FOR THE PURPOSES OF THIS SECTION, THE SPECIAL TAXING AREAS IN MONTGOMERY COUNTY, IN EXISTENCE ON JANUARY 1, 1953, CORRESPONDING TO INCORPORATED MUNICIPALITIES SHALL BE TREATED AS INCORPORATED MUNICIPALITIES; AND FOR THE PURPOSES OF THIS SECTION THE SPECIAL TAXING AREAS IN ALLEGANY COUNTY IN EXISTENCE ON JANUARY 1, 1953, SHALL BE TREATED AS INCORPORATED MUNICIPALITIES, BEGINNING WITH THE INCOME TAXES PAYABLE FOR THE CALENDAR YEAR 1953, IF THE TAXPAYER'S YEAR IS A CALENDAR YEAR, AND FOR THE FISCAL YEAR BEGINNING IN 1953 AND ENDING IN 1954,