

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1957.

Approved March 18, 1957.

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## CHAPTER 284

(House Bill 576)

AN ACT to repeal and re-enact, with amendments, Section 319 of Article 81 of the Annotated Code of Maryland (1956 Supplement), title "Revenue and Taxes," sub-title "Special Taxes," sub-heading "Income Tax", removing ~~certain special taxing areas in Montgomery County~~ **THE MONTGOMERY COUNTY SUBURBAN DISTRICT AS CREATED BY CHAPTER 692 OF THE ACTS OF 1927 AND AMENDMENTS THERETO** from the provisions relating to the manner of distribution of the State income tax.

**SECTION 1.** *Be it enacted by the General Assembly of Maryland*, That Section 319 of Article 81 of the Annotated Code of Maryland (1954 Supplement), title "Revenue and Taxes," sub-title "Special Taxes," sub-heading "Income Tax," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

### 319. 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 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~~ **For** the purposes of this section, the special taxing areas in Montgomery County, in existence on January 1, 1953, corresponding to incorporated municipalities, **WITH THE EXCEPTION OF THE MONTGOMERY COUNTY SUBURBAN DISTRICT AS CREATED BY CHAPTER 692 OF THE ACTS OF 1927 AND AMENDMENTS THERETO**, shall be treated as incorporated municipalities, and ~~for~~ **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

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.