

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, if the taxpayer's year is a fiscal year, and continuing thereafter, no such distribution shall be made to any county or municipality unless it shall have levied, or there be levied for it, in its current fiscal year, taxes sufficient to collect a minimum of one dollar per capita of revenue and unless it shall have certified a copy of said levy to the State Comptroller; and provided further, that any moneys, otherwise distributable under the provisions of this section, which shall not be distributed at the close of the fiscal year of said county or municipality because of failure of said county or municipality to make such levy and certification, shall revert to the General Fund of the State Treasury. Per capita revenue shall be computed for purposes of this section by using the population figures furnished by the latest federal census or by an official local census, whichever is latest.

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 municipality 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 shall take effect July 1, 1957.

Approved March 18, 1957.

CHAPTER 285

(House Bill 577)

AN ACT to repeal Section 406 of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes," sub-title "Admissions and Amusement Tax," relating to the distribution in Montgomery County of the proceeds of certain admissions and amusement taxes paid over to that County.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 406 of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes," sub-title "Admissions and Amusements Tax," be and it is hereby repealed.

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

Approved March 18, 1957.

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.