

[(a) Salaries and administrative expenses. Such amount as may be required to pay the salaries and expenses of administering this sub-title until provision is made therefor in the budget.

(b) Refunds. The Comptroller shall set aside in a separate account such amounts as he deems necessary to provide for payment of refunds of cigarette taxes.

(c) Local taxes. The Comptroller shall pay to each county and the City of Baltimore, the local tax on cigarettes, if any imposed in that political subdivision and collected by the Comptroller under the provisions of this sub-title, less its proportionate amounts of the salaries for and expenses of administering the provisions of this sub-title, and less a reserve for refunds. The balance shall be paid into the general funds of this State.

(d) Taxes imposed after July 1, 1957. Nothing contained in this section shall be construed to prevent the collections of taxes imposed on any such cigarettes after July 1, 1957, if such taxes were due and payable to any political subdivision before that date.

(e) (1) *Such amounts as he deems necessary from time to time to provide for payment of refunds under this sub-title.*

(2) *Such amounts as may be required from time to time to pay the salaries and expenses of administering the provisions of this sub-title, to be paid into the general funds of the State as reimbursement for funds budgeted for this purpose.*

(3) *After the deductions provided for in paragraphs (1) and (2) of this subsection, one-half of the balance remaining shall be paid into the general funds of this State.*

(4) *After the deductions provided for in paragraphs (1) and (2) of this subsection and the distribution to the State, as provided in paragraph (3) of this subsection, the remainder shall be paid and distributed quarterly to each county and the City of Baltimore, to be credited into the general funds of each such political subdivision. The amount to be paid to each political subdivision shall be a pro-rata share of the remainder, in the same ratio from time to time as the population of the political subdivision is to the population of the State. In no event, however, shall a political sub-division be paid under this distribution for any State fiscal year a sum of money less than that political sub-division received during the calendar year of 1960 as the net collection, after the deduction of administrative and collection expenses, from a cigarette tax then imposed and collected by that political sub-division. If an extra payment is made to any political sub-division under the workings of this paragraph, in the amount necessary to assure that its payments equal its net collections in 1960, as specified, the amount of the payment first computed for that political sub-division plus the extra payment to it then shall be deducted from the total amount distributable to the several other political sub-divisions; and the amount then distributable to each of the other political sub-divisions shall be recalculated, as a pro-rata share of the remainder, in the same ratio from time to time as the population of the respective political sub-division is to the total population of these several other political sub-divisions. Population figures for the purpose of these computations from time to time shall be the population records of the State Department of Health as of January 1 and July 1 of each and every year.*