

323.

(d-1) Beginning with the fiscal year ending June 30, [1961] 1964, and thereafter, the Comptroller is authorized in his discretion upon the request of the governing fiscal body of *any incorporated municipality*, the several counties and the City of Baltimore, to make a second distribution of income tax receipts. In exercising the discretion conferred hereby, the Comptroller shall take into consideration the revenue needs of the *municipal corporation*, the county or Baltimore City making the request as well as the financial condition of the State. The Comptroller may by regulation prescribe the form of the request and determine what is the governing fiscal body of any *municipal corporation*, county or the City of Baltimore making a request hereunder. The second amount to be distributed hereunder shall be paid from withholding receipts and estimated tax payments collected for the quarters ending June 30 and September 30 of the year of such distribution, and such distribution shall be computed on the basis of an estimate by the Comptroller of the amount of such collections payable hereunder. In making such estimate, the Comptroller shall determine the percentages of the total amounts of collections found due to the counties and cities of this State based upon the final returns of taxpayers for the preceding fiscal year and shall apply such percentages to such collections to be distributed, after first deducting therefrom a sufficient reserve (i) for the payment of refunds due and to become due to taxpayers and (ii) to protect the State in a final accounting when the actual amounts payable to each county and city may be determined.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1964.

Approved April 7, 1964.

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## CHAPTER 148

(House Bill 204)

AN ACT to repeal and re-enact, with amendments, Section 49(a) of Article 96½ of the Annotated Code of Maryland (1957 Edition), title "Veterans," subtitle "War Orphans," providing for an extension of scholarship provisions to age twenty-seven where the recipient has served in the military service during normal scholarship eligibility.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 49(a) of Article 96½ of the Annotated Code of Maryland (1957 Edition), title "Veterans," subtitle "War Orphans," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

49.

(a) Any child between the ages of sixteen and twenty-three, *or between the ages of sixteen and twenty-seven if the said child has served in the military service of the United States*, inclusive, of any