

*certified by the State Comptroller to the respective political subdivisions and which is computed as in this subsection provided. From time to time, on a one-year basis, the Comptroller shall compute a rate of such local sales and use tax calculated to yield, in the aggregate in all such political subdivisions, revenues equal to one-third of the gross retail sales and use tax revenue estimated to be collected in those several political subdivisions in the aggregate, under the ~~subtitles~~ SUBTITLE in this Article "Retail Sales Tax Act" and "Maryland Use Tax".*

*(c) If the governing bodies of any such political subdivisions, by mutual and unanimous agreement, impose a retail sales and use tax, it shall be at the rate certified to them from time to time by the Comptroller. In the same event, this rate, also by mutual and unanimous agreement, may be changed from year to year, in conformity with the provisions of this subtitle and with the annual certifications received from the State Comptroller.*

*(d) The State Comptroller, acting through the Retail Sales Tax Division, shall administer the provisions of any such local sales and use tax which may be levied by the governing bodies of the several political subdivisions and shall collect and distribute the proceeds thereof.*

*(e) The collection of this additional sales and use tax, if imposed by the several political subdivisions, except as specifically herein provided otherwise, shall be subject to the laws in the said ~~subtitles~~ SUBTITLE "Retail Sales Tax Act," and "Maryland Use Tax," and to the rules, regulations, penalties, directives, and procedures thereunder. In addition, the Comptroller from time to time may adopt and promulgate additional and reasonable rules and regulations for the collection of the tax, if imposed, and for the proper administration of the provisions of this subtitle.*

*(f) The monies collected by the Comptroller from the additional tax, if imposed, in the aggregate among all the several political subdivisions, shall be paid over to the governing bodies of the several political subdivisions in a ratio equal to that of the population of each political subdivision to the combined populations of all the several political subdivisions, all according to the most recent Federal decennial census. Before making any computation for the division of these revenues among the several political subdivisions, the Comptroller first shall deduct and by approved budget amendment may pay out the costs of administering the provisions of this subtitle and of collecting the taxes imposed pursuant to this subtitle, which are reasonably computed to be in excess of the applicable, normal, and regular administrative costs of conducting the office of the Comptroller and of the Retail Sales Tax Division. All monies paid over to the several political subdivisions pursuant to the provisions of this subtitle shall be credited to the general funds of each, respectively, and may be expended for the general purposes thereof.*

*(g) Any one of the several political subdivisions if they have imposed such a tax, by ordinance or resolution enacted pursuant to its ordinary and regular legislative procedures may withdraw from such a mutual and unanimous agreement, after first giving at least 120 days notice of the contemplated withdrawal to the State Comptroller and to the governing bodies of the other political subdivisions.*