

(c) *The State Comptroller, acting through the Income Tax Division, shall administer the provisions of any such local tax on income which may be levied and imposed by the governing bodies of the respective political subdivisions and shall collect and distribute the proceeds thereof.* SHALL ARBITRATE DISPUTES BETWEEN OR AMONG POLITICAL SUBDIVISIONS WITH RESPECT TO ALLOCATIONS AND/OR CREDITS UNDER SUBSECTIONS (B) AND (G) HEREOF. SUCH ARBITRATIONS SHALL BE FINAL AND BINDING UPON THE PARTIES TO THE DISPUTE.

(d) *The collection of this local tax on income, if levied and imposed by any of the several political subdivisions, shall be subject to the laws of this subtitle. In addition, the Comptroller from time to time may adopt and promulgate additional and reasonable rules and regulations for the collection of said tax, if levied and imposed,*

(D) EACH POLITICAL SUBDIVISION LEVYING A TAX PURSUANT TO THIS SECTION MAY ADOPT AND PROMULGATE, FROM TIME TO TIME, REASONABLE RULES AND REGULATIONS FOR THE COLLECTION OF SAID TAX, and for the proper administration of the provisions of this Section, including but not limited to rules and regulations relating to the proper allocation of the taxable income hereunder. among the respective political subdivisions.

(e) *The monies collected by the Comptroller from the additional tax, if levied and imposed, shall be paid over quarter-yearly to the governing bodies of the respective political subdivisions. Before making any computation for the payment of these revenues to the respective political subdivisions, the Comptroller first shall deduct the costs of administering the provisions of this section and of collecting the taxes levied and imposed pursuant to this section, 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 Income Tax Division. All monies paid over to the respective political subdivisions pursuant to the provisions of this section shall be credited to the general funds of each, respectively, and may be expended for the general purposes thereof.*

(f) *Any one of the respective political subdivisions which may have levied and imposed such a tax, by ordinance or resolution enacted pursuant to its ordinary and regular legislative procedures, may modify or discontinue the levy and imposition thereof, after first giving at least 120 days' notice of the contemplated modification or discontinuance to the State Comptroller. Any such modification or discontinuance shall be effective from and after the first day of the next succeeding fiscal year. Nothing in this subsection shall be construed or applied to prevent or interfere with the collection of tax monies which were lawfully due and payable while any such tax was effective, and any such monies collected by the Comptroller after the tax has been modified or discontinued shall be accounted for and distributed as in this section required.*

(g) (E) *If any such tax is levied and imposed by any respective political subdivisions, any violation of any provision of this section or of a regulation promulgated thereunder, or a failure to pay any tax so levied and imposed, shall be subject to the same provisions*