

*All such payments shall be made by the Comptroller as soon as practicable.* AS OFTEN AS PRACTICABLE BUT NOT LESS FREQUENTLY THAN EVERY CALENDAR QUARTER THE COMPTROLLER SHALL PAY OVER AND DISTRIBUTE TO THE COUNTIES OF THE STATE AND TO BALTIMORE CITY THE RESPECTIVE AMOUNTS TO WHICH THEY MAY BE ESTIMATED TO BECOME ENTITLED UNDER THE PROVISIONS OF THIS SECTION WHICH HAVE BEEN RECEIVED IN THE FORM OF WITHHOLDING AND ESTIMATED TAXES PAID.

*In determining each subdivisions pro-rated share of the cost of administering this subtitle, the Comptroller shall apportion the cost of operating the Income Tax Division in the ratio which the collections of each political subdivision and the State bear to the total collections under this subtitle.*

*(c-1) From the proceeds of the taxes levied by this subtitle, the Comptroller is authorized, for the fiscal year 1968, to expend such amounts as he deems necessary and expedient for the proper administration and enforcement of this subtitle. This authority includes, but in no way is limited to the employment of such assistants, auditors, investigators, clerks, stenographers and other employees as he deems necessary. All such employees, of a permanent nature, shall be so employed in accordance with the provisions of Article 64A, known as the Merit System Law, but nothing therein shall preclude the Comptroller from employing personnel on either a contractual or temporary basis. The authority thus granted further empowers the Comptroller to expend such amounts as are necessary to provide for either the acquisition or lease of such machinery, equipment, quarters, supplies and other necessary expenses which he deems necessary and expedient for the administration and enforcement of this subtitle.*

**[285.**

Net income means the gross income of a taxpayer as defined in Section 280 hereof less the deductions allowed by Section 281 or Section 282 hereof (as the case may be), as limited by Section 283 hereof. Taxable net income means the net income of a taxpayer as defined herein, less the personal exemptions allowed by Section 286 hereof. Net investment income means investment income as defined in Section 279(n) hereof, less expenses deductible therefrom as provided in Section 281(m) hereof.]

**287.**

**[Such portion of the income of the individual not a resident of this State]** *A non-resident individual shall be taxable in this State on that portion of his federal adjusted gross income as is derived from tangible property, real or personal, permanently located in this State (whether received directly or from a fiduciary) and income from business, trade, profession or occupation carried on in this State, shall be taxable in this State; provided, however, that income derived from intangible personal property held by a resident or by a domestic corporation as fiduciary, guardian, committee or trustee for an incompetent, or as agent for a nonresident principal (unless such property is used in connection with the trade, business, profession or occupation of such principal) shall not be tax-*