

the percentage of other income, subject to tax under this subtitle, of the individual residents of said county, hereinafter specified. The amount to be distributed hereunder with respect to taxable income of the calendar year 1951 and thereafter, and of the fiscal years ending in the calendar year 1951 and thereafter, shall be equal to 1.70% of all income taxable at the investment income rate, and .68% of all other income. Provided, however, that where the taxed income is that of a resident of an incorporated municipality of any county, the amount to be so paid over and distributed by the Comptroller hereunder, attributable to such taxpayer, shall be equally divided between and paid over to the said incorporated municipality, and said county, in equal shares. For the purposes of this section, the special taxing areas in Montgomery County, in existence on January 1, 1953, corresponding to incorporated municipalities, with the exception of the Montgomery County suburban district as created by Chapter 692 of the Acts of 1927 and amendments thereto, shall be treated as incorporated municipalities; and for the purposes of this section the special taxing areas in Allegany County in existence on January 1, 1953, shall be treated as incorporated municipalities. Beginning with the income taxes payable for the calendar year 1953, if the taxpayer's year is a calendar year, and for the fiscal year beginning in 1953 and ending in 1954, if the taxpayer's year is a fiscal year, and continuing thereafter, no such distribution shall be made to any county or municipality unless it shall have levied, or there be levied for it, in its current fiscal year, taxes sufficient to collect a minimum of one dollar per capita of revenue and unless it shall have certified a copy of said levy to the State Comptroller; and provided further, that any moneys, otherwise distributable under the provisions of this section, which shall not be distributed at the close of the fiscal year of said county or municipality because of failure of said county or municipality to make such levy and certification, shall revert to the general fund of the State treasury. Per capita revenue shall be computed for purposes of this section by using the population figures furnished by the latest federal census or by an official local census, whichever is latest.]

*For the fiscal year 1968 and all fiscal years thereafter, the Comptroller shall certify to each county the amount of net taxable income of the residents of each incorporated municipality (including special taxing areas treated as incorporated municipalities) and such counties shall pay to such incorporated municipality or special taxing area an amount equivalent to .37 per cent of the net taxable income of the residents of such incorporated municipality or special taxing area, except that the same shall not be certified by the Comptroller nor paid by the county to any incorporated municipality or special taxing area which has not levied, or if the same shall not be levied for it, in its current fiscal year, taxes sufficient to collect a minimum of one dollar per capita of revenue and it shall have certified a copy of said levy to the State Comptroller. Per capita revenue shall be computed for purposes of this section by using the population figures furnished by the latest federal census or by an official local census, whichever is latest. The obligation of each county to make these payments is mandatory and does not depend upon the levying of a local income tax pursuant to Section 283 of this Article. Notwithstanding the option granted to the counties and Baltimore City pursuant to Section 283 hereof, each county and Baltimore City shall levy, for the calendar year 1967, a local income tax in an amount*