

payments, received during the fiscal year but applicable to returns due to be filed in the succeeding year, all such collections to be credited to the general funds of the State and the political subdivisions' share of such taxes to be paid from income tax collections of the next fiscal year.】

[(g)] (e) (1) When required by regulation prescribed by the Comptroller:

(i) Any person required under this subtitle to make a return, statement, or other document shall include in such return, statement, or other document such identifying number as may be prescribed for securing proper identification of such person.

(ii) Any person with respect to whom a return, statement, or other document is required under this subtitle to be made by another person shall furnish to such other person such identifying number as may be prescribed for securing his proper identification.

(iii) Any person required under this subtitle to make a return statement, or other document with respect to another person shall request from such other person, and shall include in any such return, statement, or other document, such identifying number as may be prescribed for securing proper identification of such other person.

(2) (i) Except as provided in paragraph (ii), a return of any person with respect to his liability for tax, or any statement or other document in support thereof, shall not be considered for purposes of paragraphs (ii) and (iii) of subsection (g) (1) as a return, statement, or other document with respect to another person.

(ii) For purposes of paragraphs (ii) and (iii) of subsection (g) (1) a return of an estate or trust with respect to its liability for tax, and any statement or other document in support thereof, shall be considered as a return, statement or other document with respect to each beneficiary of such estate or trust.

(3) For the purposes of this subsection, the Comptroller is authorized to require such information as may be necessary to assign an identifying number to any person.

### 323A.

*Notwithstanding any authority hitherto granted to the County Council or Board of County Commissioners of any County and the Mayor and City Council of Baltimore City to levy, impose or collect a local tax on income, and notwithstanding any provisions contained in the charter of any such county or Baltimore City, no tax shall be imposed and collected on or after July 1, 1967, or for any period beginning on or after July 1, 1967, which in any manner relates to earnings or income, and no license or any other form of permit which relates, directly or indirectly, to income or earnings may be required, other than the local income tax authorized by Sections 288 and 288.*

EXCEPT AS PROVIDED IN THIS SUBTITLE, NO POLITICAL SUBDIVISION OF THIS STATE SHALL HAVE THE POWER TO LEVY OR IMPOSE A GENERAL LOCAL TAX ON INCOME, EARNINGS OR GROSS RECEIPTS OR A GENERAL LICENSE OR PERMIT TAX BASED ON INCOME, EARNINGS OR GROSS RECEIPTS. THIS PROHIBITION APPLIES TO ALL SUCH LEVIES