

(2) *Insured Payroll.*—Payroll of employers of this State, subject to the provisions of this Article, insured by an insurance carrier.

(3) *Expenses of the Workmen's Compensation Commission.*—Salaries and administrative expenses of the Workmen's Compensation Commission, including the costs of administering the occupational safety program under the Commissioner of Labor and Industry, as provided for in Article 89 of this Code.

(4) *Assessment Percentage.*—The percentage calculated by dividing the expenses of the Workmen's Compensation Commission by the total insured payroll of all insurance carriers.

(5) *Special Tax for maintenance of the Workmen's Compensation Commission.*—Tax to be levied, calculated by applying the assessment percentage to the insured payroll.

(c) As soon as practicable after July 1, 1968, the Workmen's Compensation Commission shall ascertain as fully and accurately as possible the insured payroll for the preceding six months (January 1, 1968, through June 30, 1968) and the expenses of the Workmen's Compensation Commission for such six months, and shall calculate for each insurance carrier the special tax for the maintenance of the Workmen's Compensation Commission for such six months based on the data so ascertained.

(d) For the fiscal year ending June 30, 1969, and for each fiscal year thereafter, the Workmen's Compensation Commission shall calculate, as early as practicable in the fiscal year, for each insurance carrier, the special tax for the maintenance of the Workmen's Compensation Commission based on the insured payroll for the previous fiscal year and the appropriation for the expenses of the Workmen's Compensation Commission for the current fiscal year. As soon as practicable after the end of the fiscal year, the Workmen's Compensation Commission shall ascertain as fully and accurately as possible the actual insured payrolls and the actual expenses of the Workmen's Compensation Commission and shall recalculate for each insurance carrier the special tax for the maintenance of the Workmen's Compensation Commission based on such ascertained data. Any amount by which such recalculated special tax is more than the special tax calculated at the beginning of the fiscal year shall be added to the special tax for the ensuing year, and any amount by which such recalculated special tax is less than the special tax calculated at the beginning of the fiscal year shall be subtracted from the special tax for the ensuing year.

FOR THE FISCAL YEAR ENDING JUNE 30, 1970, AND FOR EACH FISCAL YEAR THEREAFTER, HOWEVER, THE APPROPRIATION FOR THE EXPENSES OF THE WORKMEN'S COMPENSATION COMMISSION FOR THE CURRENT FISCAL YEAR AS USED IN THE CALCULATION OF SUCH SPECIAL TAX SHALL BE INCREASED BY ANY AMOUNT THE ACTUAL EXPENDITURES OF THE WORKMEN'S COMPENSATION COMMISSION FOR THE PREVIOUS FISCAL YEAR WERE MORE THAN THE APPROPRIATION THEREFOR OR SHALL BE DECREASED BY ANY AMOUNT SUCH ACTUAL EXPENDITURES WERE LESS THAN THE APPROPRIATION THEREFOR.

(e) *Payment of said taxes may be enforced by civil action in the name of the State of Maryland, and the amounts so assessed and*