

In determining each subdivision's prorated 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] 1970, 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.

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(h) (1) Quarterly withholding returns shall be filed with the Comptroller on forms prescribed by him for that purpose and shall be accompanied by a remittance in full by the employer for the amount of tax withheld by him during that quarter.

(2) The quarterly return and remittance shall be made to the Comptroller not later than the [last] *fifteenth (15th)* day of the month next after the end of the calendar quarter, *except that for the last quarterly period for each calendar year such return may be filed and payment made on or before the thirty-first (31st) day of January of the year following; and except, further, that where the aggregate amount required to be deducted and withheld by an employer for any quarterly period can reasonably be expected to be at least three hundred dollars (\$300.00), such employer shall file a return and pay the tax monthly, on or before the fifteenth (15th) day of the following month for each month, January through November, inclusive, and on or before January thirty-first (31st) for the month of December.*

(3) *Once an employer has become liable to a quarterly or monthly return of withholding, he must continue to file a quarterly or monthly report, as the case may be, even though no tax has been withheld, until such time as he notifies the Comptroller, in writing, that he no longer has employees or that he is no longer liable for such quarterly or monthly returns. If an employer requests in writing that he be permitted to change from a monthly return to a quarterly return on the ground that his withholding has become less than three hundred dollars (\$300.00) for each quarter, such change shall be permitted only at the beginning of a calendar year.*

(4) Any employer who negligently shall fail either to withhold the required tax or to pay it to the Comptroller as specified, or both, shall be held personally and individually liable for all monies so involved, and if the employer is a corporate entity, the personal