

(B) PURPOSE NOT BE SPECIFIED.

A VOLUNTARY CONTRIBUTION SHALL BE ADDED TO THE FUND AND SHALL BE GENERALLY USED AS PROVIDED IN THIS SUBTITLE. HOWEVER, ANY CONTRIBUTION THAT IS ACCOMPANIED BY A REQUEST THAT IT BE USED FOR A PARTICULAR CANDIDATE, CAUSE OR PURPOSE SHALL BE RETURNED TO THE CONTRIBUTOR.

(C) CONTRIBUTION DOES NOT INCLUDE TAX.

A VOLUNTARY CONTRIBUTION SHALL BE IN ADDITION TO AND SHALL NOT BE USED TO OFFSET THE FAIR CAMPAIGN TAX REQUIRED BY ARTICLE 81 § 478.

30-11. APPLICABILITY OF ACT TO ELECTIONS.

MONEY IN THE FAIR CAMPAIGN FINANCING FUND SHALL BE DISBURSED TO EACH QUALIFIED CANDIDATE IN ANY APPLICABLE ELECTION AS PROVIDED IN §30-7, HELD AFTER JANUARY 1, 1976.

SECTION 2. AND BE IT FURTHER ENACTED, That new Sections 478 through 480 be and they are hereby added to Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1969 Replacement Volume and 1973 Supplement) to read as follows:

Article 81 - Revenue and Taxes

478. IMPOSITION OF THE TAX.

(A) AMOUNT OF TAX.

A TAX OF \$2 ANNUALLY SHALL BE IMPOSED ON EVERY RESIDENT TAXPAYER WHO FILES AN INDIVIDUAL OR JOINT INCOME TAX RETURN AND WHO IS REQUIRED TO PAY A TAX AS PROVIDED IN THIS ARTICLE.

(B) COLLECTION OF THE TAX.

THE COMPTROLLER SHALL COLLECT THE TAX AS PART OF THE INCOME TAX AND ALLOCATE IT SPECIFICALLY TO THE FAIR CAMPAIGN FINANCING FUND. THE COMPTROLLER SHALL ADMINISTER BOTH THE TAX AND THE FUND.

479. INVESTMENT OF TAX RECEIPTS.

THE COMPTROLLER SHALL INVEST THE SUM RECEIVED UNDER THE TAX IN A MANNER MOST LIKELY TO PRODUCE A REASONABLE INCREASE IN THE SUM.

480. DISBURSEMENT OF FUND.