

other state; and [(4)] (3) dividend income to the extent included in taxable income and any interest income other than interest earned in the conduct of a business, on loans made under the provisions of Article 58A of this Code, and interest earned on business accounts, notes receivable and installment contracts.

312.

(h) (2) The quarterly return and remittance shall be made to the Comptroller not later than the [last] TWENTY-FIRST day of the month next after the end of the calendar quarter, except 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.

433.

The rate or amount of tax hereby levied and imposed shall be [three (3)] FIVE (5) cents for each ten (10) cigarettes or fractional part thereof.

434.

The Comptroller shall collect all taxes levied and imposed under and pursuant to the provisions of this subtitle, and such taxes shall be paid by purchasing from the Comptroller stamps of such design and denomination as may be prescribed by him. In the sale of such stamps the Comptroller shall allow a discount of [five (5)] THREE AND ONE-QUARTER (3-1/4) per centum of the purchase price thereof.

460.

(a) The Comptroller shall pay into a special fund in the treasury all taxes, penalties and interest collected and received by him pursuant to this subtitle. Such proceeds shall be disbursed upon the warrant of the Comptroller for the following purposes:

(1) Such amounts as he deems necessary from time to time to provide for payment of refunds under this subtitle.

(2) Such amounts as may be required from time to time to pay the salaries and expenses of administering the provisions of this subtitle, to be paid into the