

CHAPTER 309

(House Bill 72)

AN ACT concerning

Unallocated Withholding Taxes - Distribution

~~FOR the purpose of providing for the distribution of certain unallocated--withholding--taxes--between the State, the counties---and---Baltimore---City,---incorporated municipalities,--and special taxing districts, defining certain terms, requiring the comptroller to determine the amount of unallocated withholding that has not been paid to certain subdivisions for certain taxable years, providing---for---the--calculation--of--these--amounts, requiring--certain--amounts--to--be--paid--to--certain subdivisions--by a certain date, and making this Act an emergency measure.~~ FOR the purpose of providing for an amount of State income taxes collected as withholding or estimated taxes for prior years; providing for the manner of this distribution and determination of each local share; and providing for an annual distribution of sums representing withholding or estimated taxes in the future, for the manner of this distribution and the determination of local shares.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
 Section 323(c)
 Annotated Code of Maryland
 (1975 Replacement Volume and 1978 Supplement)

BY adding to

Article 81 - Revenue and Taxes
 Section 323B
 Annotated Code of Maryland
 (1975 Replacement Volume and 1978 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

323.

(c) The remainder of the taxes collected, OTHER THAN UNALLOCATED WITHHOLDING, shall be paid into the general