

treasury of the State and distributed therefrom, in the manner and for the purposes set forth in the budget. UNALLOCATED WITHHOLDING SHALL BE DISTRIBUTED AS PROVIDED IN § 323B OF THIS ARTICLE.

323B.

(A) (1) IN THIS SECTION THE FOLLOWING TERMS HAVE THE MEANINGS INDICATED.

(2) "UNALLOCATED WITHHOLDING" MEANS THE AMOUNT OF TAXES WITHHELD BY EMPLOYERS OR PAID AS DECLARATIONS OF ESTIMATED TAX FOR WHICH A TAX RETURN IS NOT FILED AND WHICH IS NOT ALLOCATED UNDER §§ 293 AND 323(A) OF THIS ARTICLE ON OR BEFORE JUNE 30 OF THE FISCAL YEAR WHICH ENDS IN THE FOURTH CALENDAR YEAR FOLLOWING THE TAXABLE YEAR.

(B) FOR DISTRIBUTIONS OF UNALLOCATED WITHHOLDING IN A FOURTH CALENDAR YEAR FOLLOWING A TAXABLE YEAR, THE COMPTROLLER SHALL ALLOCATE THE AMOUNT OF UNALLOCATED WITHHOLDING FOR THAT CALENDAR YEAR BETWEEN THE STATE, THE COUNTIES AND BALTIMORE CITY, AND THE INCORPORATED MUNICIPALITIES AND SPECIAL TAXING DISTRICTS ON A PRO-RATA BASIS EQUIVALENT TO ALLOCATION FOR THAT CALENDAR YEAR THAT PREVIOUSLY HAS BEEN DISTRIBUTED AS OF JANUARY 1 OF THAT CALENDAR YEAR.

(C) (1) THE COMPTROLLER SHALL DETERMINE THE AMOUNT OF UNALLOCATED WITHHOLDING THAT HAS NOT BEEN PAID TO THE COUNTIES AND BALTIMORE CITY, INCLUDING INCORPORATED MUNICIPALITIES AND SPECIAL TAXING DISTRICTS, FOR THE TAXABLE YEARS 1967 THROUGH 1976, INCLUSIVE. THIS AMOUNT SHALL BE EQUIVALENT TO THE PROPORTION WHICH THE LOCAL INCOME TAX WAS TO THE TOTAL STATE AND LOCAL INCOME TAX COLLECTED UNDER THIS SUBTITLE FOR THE TAXABLE YEARS 1967 THROUGH 1976, INCLUSIVE. THE AMOUNT SO DETERMINED BY THE COMPTROLLER SHALL BE ALLOCATED AMONG THE COUNTIES, INCLUDING INCORPORATED MUNICIPALITIES AND SPECIAL TAXING DISTRICTS, AS FOLLOWS:

- (I) ALLEGANY-----1.39 PERCENT
- (II) ANNE ARUNDEL-----7.55 PERCENT
- (III) BALTIMORE CITY-----15.72 PERCENT
- (IV) BALTIMORE-----18.91 PERCENT
- (V) CALVERT-----0.36 PERCENT
- (VI) CAROLINE-----0.30 PERCENT
- (VII) CARROLL-----1.63 PERCENT
- (VIII) CECIL-----0.91 PERCENT
- (IX) CHARLES-----1.07 PERCENT