

of Income Tax Revenues
PG 416-A-81

FOR the purpose of prohibiting Prince George's County from attempting to obtain a refund of overpayments of income tax revenue made to an incorporated municipality before a certain date; requiring that incorporated municipalities in special taxing districts in Prince George's County not be compelled to refund certain overpayments; requiring Prince George's County to reimburse any incorporated municipality or special taxing district that had refunded an overpayment to the county prior to the enactment of this act; and clarifying language.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 283(c)
Annotated Code of Maryland
(1980 Replacement Volume)

BY adding to

Article 81 - Revenue and Taxes
Section 323(f)
Annotated Code of Maryland
(1980 Replacement Volume)

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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

283.

(c) (1) (I) Any local income tax imposed under the provisions of this section shall be administered by the Comptroller of the Treasury who shall collect and account for the revenue, crediting all such funds to a local income tax fund hereby established in the State treasury.

(II) Local income taxes imposed pursuant to this section shall be subject to the provisions of § 312 of this subtitle relating generally to withholding at the source, declaration of estimated tax due, and remittance thereof to the Comptroller.

(2) After deducting the cost of any refunds and the prorated share of the cost of operating the Income Tax Division, the Comptroller shall pay over the balance to the appropriate local fiscal authority. All such payments shall be made by the Comptroller as soon as practicable.