

(G) -- IF A TAXPAYER HAS ERRONEOUSLY, ILLEGALLY, OR UNCONSTITUTIONALLY PAID THE TAX IMPOSED BY THIS SUBTITLE, THE COMPTROLLER SHALL REFUND THE TAX IF APPLICATION FOR REFUND IS MADE IN WRITING WITHIN 6 MONTHS FROM THE PAYMENT OF THE TAX STATING THE REASON FOR REFUND, THE COMPTROLLER, IN LIEU OF ANY REFUND REQUIRED TO BE MADE BY THIS SECTION, MAY ALLOW A CREDIT FOR IT ON SUBSEQUENT PAYMENTS DUE FROM THE APPLICANT.

471.

(A) -- THE TAXES COLLECTED BY THE COMPTROLLER PURSUANT TO THIS SUBTITLE SHALL BE DEPOSITED IN A "COUNTY COAL REVENUE FUND", THE MONEYS IN THE FUND SHALL BE DISTRIBUTED TO COAL PRODUCING COUNTIES ENTITLED TO THE MONEYS IN THE MANNER SET FORTH IN SUBSECTION (B), AND SHALL BE SUBJECT TO A DEDUCTION FOR COSTS INCURRED BY THE COMPTROLLER FOR THE COLLECTION AND ADMINISTRATION OF THIS TAX, ALL MONEYS DERIVED FROM THE "COUNTY COAL REVENUE FUND" SHALL BE EXPENDED BY THE COAL PRODUCING COUNTIES FOR THE CONSTRUCTION, REPAIR, OR MAINTENANCE OF COUNTY COAL HAUL ROADS AND BRIDGES.

(B) -- EACH COAL PRODUCING COUNTY SHALL BE ENTITLED TO RECEIVE A PRO-RATA SHARE OF THE MONEYS DISTRIBUTED FROM THE "COUNTY COAL REVENUE FUND".

472.

IF A TAX IS LEVIED AS PROVIDED FOR UNDER THIS SUBTITLE, A TAXING COUNTY MAY ABOLISH ANY COUNTY TAX ON:

(1) -- COAL SEVERED FROM THE EARTH, OR

(2) -- PERSONAL PROPERTY THAT IS USED PRIMARILY IN SURFACE MINING RELATED ACTIVITIES.

473.

469.

(A) THE TAXES COLLECTED BY THE COUNTY TREASURER PURSUANT TO THIS SUBTITLE SHALL BE DEPOSITED IN THE GENERAL FUND OF THE COUNTY. ALL MONEYS DERIVED FROM THIS TAX IN EXCESS OF 20 CENTS PER TON SHALL BE EXPENDED BY THE COUNTY FOR THE RECONSTRUCTION, REPAIR, OR MAINTENANCE OF COUNTY COAL HAUL ROADS AND BRIDGES.

(B) FOR THE 1983 FISCAL YEAR, THE GOVERNING BODY SHALL MEET AND CONFER WITH MUNICIPAL OFFICIALS AND SHALL DISTRIBUTE 5 CENTS PER TON OF THE MONEYS DERIVED FROM THIS TAX TO THE MUNICIPALITIES FOR THE RECONSTRUCTION, REPAIR, OR MAINTENANCE OF MUNICIPAL COAL HAUL ROADS AND BRIDGES. THESE MONEYS SHALL BE DISTRIBUTED ONLY UPON THE REQUEST OF A MUNICIPALITY AND SHALL BE BASED UPON THE RATIO BETWEEN THE TOTAL NUMBER OF MILES OF COAL HAUL ROADS IN THE MUNICIPALITY AND THE TOTAL NUMBER OF MILES OF COAL HAUL ROADS IN ALL MUNICIPALITIES WITHIN THE COUNTY.