

accordance with the provisions of Article 64A, known as the Merit System Law, but nothing therein shall preclude the Comptroller from employing personnel on either a contractual or temporary basis. The authority thus granted further empowers the Comptroller to expend such amounts as are necessary to provide for either the acquisition or lease of such machinery, equipment, quarters, supplies and other necessary expenses which he deems necessary and expedient for the administration and enforcement of this subtitle.]

288.

[(e) If the taxpayer's taxable year is fiscal year ending in 1967, such taxpayer shall compute his tax liability as prescribed in this section in the following manner: A tax shall first be computed according to the rates applicable to the calendar year 1966. A tentative tax shall then be computed according to the rates applicable to the calendar year 1967, and the difference between the tax and the tentative tax shall be determined. Such taxpayer's liability under this section shall be the sum of (1) the tax as computed according to the rates applicable to the calendar year 1966, and (2) that proportion of the difference between the tax and the tentative tax, as defined above, as the number of months in the taxpayer's fiscal year or period which fall in the calendar year 1967 bears to the whole number of months of such fiscal year or period. This subsection shall be inapplicable for the calculation of any tax on any return filed which covers a fiscal year or period ending after December 31, 1967. If a subsequent increase (or decrease) in local income taxes is effected, pursuant to § 283 of this subtitle, a comparable computation shall be made to determine the tax liability of any taxpayer on a fiscal year basis.]

[(f) Upon computation of an individual taxpayer's State income tax liability for the calendar year 1967, each taxpayer shall be entitled to a credit against his tax liability for the year 1967 only, in an amount equivalent to 5% of his State income tax liability.]

[293.

The taxes imposed by this subtitle shall first be collected and paid with respect to the income received during the calendar year 1940, if the taxpayer's taxable year is the calendar year, or during the first fiscal year ending after December 31, 1940, if the taxpayer's taxable year is a fiscal year.]

311.

[(b) As soon as practicable after the filing of individual income tax returns on the due dates as prescribed herein, and in no case later than six months thereafter, the Comptroller shall pay over and distribute to the counties and cities of this State the respective shares to which they are entitled under § 323(d) of this subtitle.]