

[(c) As soon as practicable after October 31, 1960, and October 31 of each year thereafter, but in no case later than forty-five days thereafter, the Comptroller is authorized to pay over and distribute to such counties of this State and Baltimore City the respective shares to which they may become entitled under § 323(d-1) of this subtitle.]

323B.

[(a) To the extent funds are appropriated in the annual State budget, the Comptroller shall distribute to the counties, Baltimore City, incorporated municipalities, and special taxing districts on or within 30 days after July 1, 1979 an amount equal to their pro rata share of taxes withheld by employers or paid as declarations of estimated tax for taxable years 1967 through 1975 for which no tax return had been filed by April 15, 1979.]

[411A.

(a) The county council of Baltimore County and of Anne Arundel County, and the mayor and city council of Baltimore, are hereby authorized by ordinance or resolution enacted pursuant to their ordinary and regular legislative procedures, to levy and impose a retail sales tax, to be effective within the limits of the respective political subdivision, the same to be imposed, collected, and distributed as in this subtitle provided.

(b) In such event, the rate of any such tax shall be a rate which is certified by the State Comptroller to the respective political subdivisions and which is computed as in this subsection provided. From time to time, on a one-year basis, the Comptroller shall compute a rate of such local sales tax calculated to yield, in the aggregate in all such political subdivisions, revenues equal to one third of the gross retail sales tax revenue estimated to be collected in those several political subdivisions in the aggregate, under the subtitle in this article "Retail Sales Tax Act."

(c) If the governing bodies of any such political subdivisions, by mutual and unanimous agreement, impose a retail sales tax, it shall be at the rate certified to them from time to time by the Comptroller. In the same event, this rate, also by mutual and unanimous agreement, may be changed from year to year, in conformity with the provisions of this subtitle and with the annual certifications received from the State Comptroller.

(d) The State Comptroller, acting through the Retail Sales Tax Division, shall administer the provisions of any such local sales tax which may be levied by the governing bodies of the several political subdivisions and shall collect and distribute the proceeds thereof.

(e) The collection of this additional sales tax, if imposed by the several political subdivisions, except as specifically