

herein provided otherwise, shall be subject to the laws in the said subtitle "Retail Sales Tax Act," and to the rules, regulations, penalties, directives, and procedures thereunder. In addition, the Comptroller from time to time may adopt and promulgate additional and reasonable rules and regulations for the collection of the tax, if imposed, and for the proper administration of the provisions of this subtitle.

(f) The monies collected by the Comptroller from the additional tax, if imposed, in the aggregate among all the several political subdivisions, shall be paid over to the governing bodies of the several political subdivisions in a ratio equal to that of the population of each political subdivision to the combined populations of all the several political subdivisions, all according to the most recent federal decennial census. Before making any computation for the division of these revenues among the several political subdivisions, the Comptroller first shall deduct and by approved budget amendment may pay out the costs of administering the provisions of this subtitle and of collecting the taxes imposed pursuant to this subtitle, which are reasonably computed to be in excess of the applicable, normal, and regular administrative costs of conducting the office of the Comptroller and of the Retail Sales Tax Division. All monies paid over to the several political subdivisions pursuant to the provisions of this subtitle shall be credited to the general funds of each, respectively, and may be expended for the general purposes thereof.

(g) Any one of the several political subdivisions if they have imposed such a tax, by ordinance or resolution enacted pursuant to its ordinary and regular legislative procedures may withdraw from such a mutual and unanimous agreement, after first giving at least 120 days notice of the contemplated withdrawal to the State Comptroller and to the governing bodies of the other political subdivisions. Any such withdrawal shall be effective from and after the first day of the next succeeding fiscal year, and in the absence of a mutual and unanimous agreement among all the several political subdivisions, the tax imposed by them shall be discontinued and repealed in all the political subdivisions. Nothing in this subsection shall be construed or applied to prevent or interfere with the collection of tax monies which were lawfully due and payable while any such tax was effective, and any such monies collected by the Comptroller after the tax has been repealed and discontinued shall be accounted for and distributed as in this subtitle required.

(h) If any such tax is imposed by the several political subdivisions, any violation of any provision of this subtitle or of a regulation promulgated thereunder, or a failure to pay any tax so imposed, shall be subject to the same provisions concerning penalties and interest and to the same criminal penalties as are provided in the subtitle "Retail Sales Tax Act."

(i) Any such sales tax imposed by the political subdivisions shall have the same application and exemptions as in the subtitle "Retail Sales Tax Act."