

(5) ~~"Net taxable income" shall be the taxable income of individuals under Title 10 of the Tax General Article, as certified by the Comptroller of the Treasury for the third completed calendar year preceding the fiscal year for which the calculation of State aid is to be made. Thus, State aid for the first year of this grant shall be based on taxable income in calendar year 1965, and State aid in succeeding years on taxable income in corresponding succeeding calendar years.~~

(6) ~~Population figures for total number of people in a subdivision, i.e. figures used in per capita and density determinations, shall be those estimated by the State Department of Health and Mental Hygiene, as of July 1 of each year. Percentage of population residing in municipalities shall be determined from time to time by the most recently published federal decennial census data.~~

(7) ~~"Qualifying municipality" means a municipality:~~

(i) 1. ~~Whose "expenditures for police protection", as defined above, exceed \$5,000; and~~

2. ~~That employs at least one qualified full time police officer, as determined by the Secretary of State Police; or~~

(ii) 1. ~~Whose "expenditures for police protection", as defined above, exceed \$80,000; and~~

2. ~~That employs at least two qualified part time police officers, as determined by the Secretary of State Police, from a county police department or county sheriff's department.~~

(8) ~~"Wealth base" of a subdivision means the sum of the "adjusted assessed valuation of real property" and "net taxable income".~~

(9) ~~"Aggregate expenditures for police protection" for a subdivision means the sum of "expenditures for police protection", as defined above, of that subdivision and of every qualifying municipality in that subdivision.~~

(10) ~~"Equivalent of X dollars per capita" means an amount of money equal to the product of X times the number of people in the particular subdivision.~~

(11) ~~Repealed.~~

(12) ~~"Sworn officer" means:~~

(i) ~~A law enforcement officer certified by the Police Training Commission; or~~

(ii) ~~A full time probationary employee of a local government who:~~

1. ~~Is hired to attend a police training academy to become a certified law enforcement officer; and~~

2. ~~Is in training or is functioning as a law enforcement officer pending training.~~