

(2) SUBJECT TO SUBSECTION (B) OF THIS SECTION, 50% OF THE AMOUNT TO THE COUNTY IN WHICH THE PRINCIPAL OFFICE OF THE CORPORATION IS LOCATED.

(B) DIVISION BETWEEN COUNTY AND MUNICIPAL CORPORATION.

IF THE PRINCIPAL OFFICE IS LOCATED IN A MUNICIPAL CORPORATION, THE COUNTY SHARE SHALL BE DIVIDED EQUALLY BETWEEN THE COUNTY WHERE THE MUNICIPAL CORPORATION IS LOCATED AND THE MUNICIPAL CORPORATION.

(C) PREREQUISITES TO PAYMENT TO MUNICIPAL CORPORATION.

A PAYMENT MAY NOT BE MADE UNDER SUBSECTION (B) OF THIS SECTION TO A MUNICIPAL CORPORATION UNLESS:

(1) IT HAS IMPOSED, IN ITS CURRENT FISCAL YEAR, TAX SUFFICIENT TO COLLECT A MINIMUM PER CAPITA REVENUE OF \$1, BASED ON ITS POPULATION AS DETERMINED BY THE MOST RECENT FEDERAL CENSUS OR OFFICIAL LOCAL CENSUS; AND

(2) IT HAS CERTIFIED A COPY OF ITS TAX IMPOSITION TO THE COMPTROLLER.

(D) DISPOSITION OF MONEY NOT PAID TO MUNICIPAL CORPORATION.

THE DEPARTMENT SHALL PAY INTO THE GENERAL FUND OF THE STATE ANY MONEY THAT IS NOT PAID TO A MUNICIPAL CORPORATION BECAUSE OF THE MUNICIPAL CORPORATION'S FAILURE TO MEET THE REQUIREMENTS OF SUBSECTION (C) OF THIS SECTION.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 247C(a) through (d).

In subsection (c)(1) of this section, the word "imposed" is substituted for the former word "levied", for clarity. Similarly, in subsection (c)(2) of this section, "tax imposition" is substituted for "tax levy", for clarity.

The attention of the General Assembly is invited to the revision of this section. On initial reading of former Art. 81, § 247C(a) through (d), it was possible to infer from the conflicting references of those provisions that Baltimore City was to be treated as a municipal corporation, rather than as a county. However, on a more thorough analysis, the Commission to Revise the Annotated Code concluded that the sounder interpretation was that Baltimore City is to be treated under these provisions in the same manner as a county. This conclusion, which is consistent with current administrative practice, is reflected in this revision and accounts for the deletion of the former reference to "Baltimore City" in subsection (c) of this section.