

(4) In determining each subdivision's prorated share of the cost of administering this subtitle, the Comptroller shall apportion the cost of operating the Income Tax Division in the ratio which the collections of each political subdivision and the State bear to the total collections under this subtitle.

(5) The political subdivisions of the State are authorized to adopt the accrual method for reporting revenues for purposes of preparing and revising any of their annual budgets.

(6) Prince George's County may not require any refund of overpayments:

(i) If an incorporated municipality received overpayments under § 323(a) of this article; and

(ii) If those overpayments were received by the municipality before July 1, 1973, and any refund of any such overpayment made by an incorporated municipality or special taxing district prior to July 1, 1981, shall be reimbursed to the same by the Prince George's County government.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1987.

Approved June 2, 1987.

CHAPTER 772

(House Bill 1297)

AN ACT concerning

Taxation - Procedures - Action to Collect Tax

FOR the purpose of requiring certain collectors of tax, the Governor, or the Treasurer to request the initiation of actions to collect certain unpaid taxes; requiring the certain attorneys or the Attorney General to initiate actions on certain requests; providing for compromise of claims under certain conditions; defining a certain term; providing for the codification of this Act; and making this Act contingent upon the passage of another Act.

BY adding to

Article 81 - Revenue and Taxes
Section 472 and 473 to be under the new subtitle "Tax Procedures"