

## (II) THE AMOUNTS REQUIRED UNDER § 8-213 FOR ITS DISTRIBUTION.

REVISOR'S NOTE: Items (1), (4), and (5) of this section are new language derived without substantive change from former Art. 81, § 128A(e)(3) and (5)(i) and the second clause of (4).

Items (2) and (3) of this section are new language substituted for the second clause of former Art. 81, § 128A(e)(4), which conferred on the Department "the same administrative and rule-making powers and duties ... as the Comptroller has with respect to income tax", and (g), which enabled the Director to allocate net earnings. See, e.g., §§ 2-102(3) and 2-103 of this article.

This section is revised to incorporate the substance of former Art. 81, § 128(e)(1), (f), and (g). As to the transfer of former Art. 81, § 128(a) through (h-1) to the Session Laws, see the General Revisor's Note to this subtitle.

In item (1) of this section, the requirement that laws be administered "consistent with this subtitle and with Title 10 of this article" is substituted for the former requirements that the tax be administered "in accordance with the provisions of the subtitle 'Income Tax' of this article not inconsistent with this section", for clarity.

Item (2) of this section is revised to require that the allocation methods be adopted by "regulation" in light of SG § 10-101(e).

In item (4) of this section, the references to "penalties" and "interest" are added for clarity.

Also in item (4) of this section, the defined term "financial institution franchise tax" is substituted for the former reference to the tax "imposed by this section", for clarity and consistency.

The first clause of former Art. 81, § 128A(e)(4), which provided that "[r]eference in the subtitle 'Income Tax' to the Comptroller of the Treasury shall be taken to mean the Department for purposes of this section", is deleted as surplusage.

Defined terms: "Comptroller" § 1-101  
 "Department" § 1-101  
 "Financial institution franchise tax" § 1-101

## 8-212. CERTIFICATIONS FOR PAYMENT OF REFUNDS.