Also in the introductory language of item (2) of this section, the former words "local tax is supplanted" are deleted as unnecessary in light of the express division of the revenue.

Former Art. 81, § 402(f)(3)(ii), which provided for the Maryland Stadium Authority to get 100% of the revenue "[i]f the local legislative body does not impose a tax", is deleted as surplusage, in light of item (1) of this section.

Defined terms: "Admissions and amusement tax" § 1-101
"Comptroller" § 1-101 "County" § 1-101
"Quarter" § 2-101 "Revenue" § 2-101

2-203. PAYMENT OF REFUNDS.

THE COMPTROLLER SHALL PAY REFUNDS RELATING TO THE ADMISSIONS AND AMUSEMENT TAX FROM UNDISTRIBUTED TAX REVENUE ATTRIBUTABLE TO THE MARYLAND STADIUM AUTHORITY, THE COUNTY, OR MUNICIPAL CORPORATION THAT IS THE SOURCE OF THE TAX.

REVISOR'S NOTE: This section is new language derived without substantive change from the third sentence of former Art. 81, § 218.

This section is revised to apply only to the admissions and amusement tax. Although former Art. 81, § 218 referred broadly to "special taxes, fees, [and] charges", the fifth sentence of § 218 made it inapplicable to, inter alia, the alcoholic beverage, income, motor fuel, sales and use, and tobacco taxes, as well as other taxes for which special refund provisions applied. In light of these express exemptions and the taxes for which local distributions are not made, the third sentence of former § 218 is stated expressly with respect to the 2 taxes under this article to which that sentence applied, and the fifth sentence is deleted as unnecessary. See also § 8-213 of this article.

The fourth sentence of former Art. 81, § 218, which required the Comptroller to request inclusion of money for refunds in the proposed budget, is deleted as unnecessary in light of Art. III, § 32 of the Maryland Constitution.

Defined terms: "Admissions and amusement tax" § 1-101
"Comptroller" § 1-101 "County" § 1-101
"Revenue" § 2-101

SUBTITLE 3. ALCOHOLIC BEVERAGE TAX REVENUE DISTRIBUTION.

2-301. FROM BEER.