

unclear in light of the specific reference to "each gallon ... sold or delivered" in a county.

Defined terms: "Alcoholic beverage tax" § 1-101  
"Comptroller" § 1-101 "County" § 1-101  
"Quarter" § 2-101 "Revenue" § 2-101

2-302. FROM DISTILLED SPIRITS.

(A) TO COUNTIES.

(1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, FROM THE ALCOHOLIC BEVERAGE TAX REVENUE FROM DISTILLED SPIRITS, THE COMPTROLLER SHALL DISTRIBUTE AT LEAST EACH QUARTER TO A COUNTY THE AMOUNT EQUAL TO 50 CENTS FOR EACH GALLON OR 13.21 CENTS FOR EACH LITER OF DISTILLED SPIRITS SOLD OR DELIVERED TO A RETAIL DEALER IN THAT COUNTY.

(2) OF THE AMOUNT UNDER PARAGRAPH (1) OF THIS SUBSECTION FOR HARFORD COUNTY, THE COMPTROLLER SHALL DISTRIBUTE:

(I) 1/9 TO EACH MUNICIPAL CORPORATION IN THE COUNTY, PROVIDED THAT THE TOTAL DISTRIBUTION TO EACH MUNICIPAL CORPORATION FOR A FISCAL YEAR IS NOT LESS THAN THE AMOUNT THAT THE MUNICIPAL CORPORATION RECEIVED IN DISTRIBUTIONS FROM THE COUNTY FOR FISCAL YEAR 1979; AND

(II) AFTER THE DISTRIBUTION UNDER ITEM (I) OF THIS PARAGRAPH, THE REMAINING AMOUNT TO HARFORD COUNTY.

(B) USE OF COUNTY SHARE.

FROM THE ALCOHOLIC BEVERAGE TAX REVENUE RECEIVED UNDER SUBSECTION (A) OF THIS SECTION:

(1) ANNE ARUNDEL COUNTY SHALL PAY EACH QUARTER TO ANNAPOLIS A FRACTION:

(I) THE NUMERATOR OF WHICH IS THE POPULATION OF ANNAPOLIS ACCORDING TO THE MOST RECENT AVAILABLE FEDERAL CENSUS; AND

(II) THE DENOMINATOR OF WHICH IS THE TOTAL POPULATION OF ANNE ARUNDEL COUNTY ACCORDING TO THAT CENSUS;

(2) HARFORD COUNTY SHALL PAY:

(I) OPERATING COSTS OF ITS LIQUOR CONTROL BOARD, IF ANY, IN EXCESS OF THE REVENUE FROM ALCOHOLIC BEVERAGE LICENSE FEES IN HARFORD COUNTY; AND

(II) THE REMAINING AMOUNT TO THE HARFORD COUNTY DIVISION OF SEWER AND WATER FOR USE IN SUPPLYING SANITARY SERVICES; AND