

(C) COUNTY INCOME TAX.

"COUNTY INCOME TAX" HAS THE MEANING STATED IN § 10-101 OF THIS ARTICLE.

REVISOR'S NOTE: This subsection is new language added to incorporate by reference the definition of "county income tax".

(D) INDIVIDUAL.

"INDIVIDUAL" HAS THE MEANING STATED IN § 10-101 OF THIS ARTICLE.

REVISOR'S NOTE: This subsection is new language added to incorporate by reference the definition of "individual".

(E) STATE INCOME TAX.

"STATE INCOME TAX" HAS THE MEANING STATED IN § 10-101 OF THIS ARTICLE.

REVISOR'S NOTE: This subsection is new language added to incorporate by reference the definition of "State income tax".

2-602. RESERVED.

2-603. RESERVED.

PART II. DISTRIBUTION OF INCOME TAX REVENUE FROM INDIVIDUALS.

2-604. TO REFUND ACCOUNT.

FROM THE INCOME TAX REVENUE FROM INDIVIDUALS, THE COMPTROLLER SHALL DISTRIBUTE THE AMOUNT NECESSARY TO PAY REFUNDS RELATING TO INCOME TAX FROM INDIVIDUALS TO THE INCOME TAX REFUND ACCOUNT.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 323(d) and the first sentence of § 283(c)(2)(i), as they related to the order of distribution for refunds.

The reference to income tax revenue "from individuals" is added to distinguish that revenue from the revenue attributable to corporations.

The word "distribute" is substituted for the former requirement "to maintain sufficient reserves" to conform to other provisions in this title. See § 2-109 of this title.