

references to "the cost of operating the Income Tax Division", for clarity.

The introductory language of subsection (a) of this section, "[a]fter making the distribution required under § 2-604 of this subtitle", is added to clarify the distribution procedure.

In the introductory language and item (1) of subsection (b) of this section, the defined term "county" is substituted for the former words "political subdivision" and "subdivision's", for clarity and consistency.

In subsection (b)(1) and (2) of this section, the references to "income tax from individuals ... attributable to residents" of a county and to "income tax ... from individuals and corporations" are substituted for the former references to the "collections" of the subdivisions and "total collections under this subtitle", to clarify that this distribution is based, in part, on all income tax, including corporate taxes. These substitutions reflect current practice.

Defined terms: "Comptroller" § 1-101
 "Corporation" § 2-601 "County" § 1-101
 "County income tax" § 2-601 "Income tax" § 1-101
 "Individual" § 2-601 "Revenue" § 2-101

2-606. UNALLOCATED INDIVIDUAL REVENUE.

(A) TO UNALLOCATED INDIVIDUAL REVENUE ACCOUNT.

AFTER MAKING THE DISTRIBUTIONS REQUIRED UNDER §§ 2-604 AND 2-605 OF THIS SUBTITLE, FROM THE REMAINING INCOME TAX REVENUE FROM INDIVIDUALS, THE COMPTROLLER SHALL DISTRIBUTE TO AN UNALLOCATED INDIVIDUAL REVENUE ACCOUNT THE INCOME TAX REVENUE:

(1) WITH RESPECT TO WHICH AN INCOME TAX RETURN IS NOT FILED; AND

(2) THAT IS ATTRIBUTABLE TO:

(I) INCOME TAX WITHHELD FROM WAGES UNDER TITLE 10 OF THIS ARTICLE; OR

(II) ESTIMATED INCOME TAX PAYMENTS BY INDIVIDUALS.

(B) DISTRIBUTION TO COUNTIES, MUNICIPAL CORPORATIONS, AND SPECIAL TAXING DISTRICTS.

(1) IN JUNE OF EACH YEAR, FROM CURRENT COLLECTIONS, THE COMPTROLLER SHALL DISTRIBUTE TO EACH COUNTY, MUNICIPAL