

Subsection (a) of this section is revised to require distribution of an unallocated individual revenue "account" to clarify that reduction in revenues before other distributions are made. The first sentence of former Art. 81, § 323(c), which provided that "[t]he remainder of the taxes collected, other than unallocated withholding, shall be paid into the General Fund of the State ...", suggested that the local income taxes attributable to unallocated withholdings are segregated from other income tax revenues after other distributions. In practice, however, the unallocated withholdings are accounted for without regard to the order of other distributions.

The introductory clause of subsection (a) of this section, [a]fter making the distributions required under §§ 2-604 and 2-605 of this subtitle", is added to clarify the reduction of the revenues by other distributions.

In subsection (a) of this section, the reference to withholdings "from wages" is substituted for the former reference to withholdings "by employers", for clarity.

In subsections (b)(1) and (c)(1)(ii) and the introductory language of subsection (c)(1) of this section, the former, specific references to "Baltimore City" are deleted as included in the defined term "county". Similarly, in subsection (c)(1)(i)1. of this section, the phrase "for a county" is substituted for the former reference to a "subdivision's local" taxes.

In the introductory language of subsection (b)(1) of this section, the former effective date of the "taxable year 1976" is deleted as obsolete.

In subsection (b)(1)(ii) of this section, the reference to tax revenue "received during the calendar year ending 42 months before the distribution date" is substituted for the former reference to revenue distributed in June "following the end of the 3-year period" to clarify that unallocated revenue is distributed 6 months after the end of the third calendar year.

In subsection (b)(2) of this section, the former phrase "upon final determination" is deleted as surplusage. This deletion also avoids the inference that the Comptroller must make a decision about the distribution.