

In subsection (c)(1)(i) of this section, the former reference to withholdings and estimated income taxes is deleted as included in the phrase "unallocated individual income tax revenue".

In subsection (c)(1)(i)1. and the introductory language of subsection (c)(2) of this section, the word "calendar" is added to modify the word "year", for clarity.

In subsection (c)(1)(i)2. and (2)(ii) of this section, the former words "as published by the Comptroller" are deleted as surplusage.

In the introductory language of subsection (c)(2) of this section, the clause "where the ... district is located" is added for clarity.

The second sentence of former Art. 81, § 323(c), which provided for distribution of unallocated withholding "as provided in § 323B", is deleted as surplusage.

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

2-607. TO MUNICIPAL CORPORATION AND SPECIAL TAXING DISTRICT.

(A) DISTRIBUTION.

AFTER MAKING THE DISTRIBUTIONS REQUIRED UNDER §§ 2-604 THROUGH 2-606 OF THIS SUBTITLE, FROM THE REMAINING INCOME TAX REVENUE FROM INDIVIDUALS, THE COMPTROLLER SHALL DISTRIBUTE TO EACH SPECIAL TAXING DISTRICT THAT RECEIVED AN INCOME TAX REVENUE DISTRIBUTION IN FISCAL YEAR 1977 AND TO EACH MUNICIPAL CORPORATION AN AMOUNT THAT, BASED ON THE CERTIFICATION OF THE COMPTROLLER AS TO STATE INCOME TAX LIABILITY OF THE RESIDENTS OF THE DISTRICT OR MUNICIPAL CORPORATION, EQUALS THE GREATER OF:

- (1) 8.5% OF THAT LIABILITY; OR
- (2) 0.37% OF THE MARYLAND TAXABLE INCOME OF THOSE RESIDENTS.

(B) ADJUSTMENT.

THE COMPTROLLER SHALL ADJUST THE AMOUNT DISTRIBUTED UNDER SUBSECTION (A) OF THIS SECTION TO A MUNICIPAL CORPORATION OR SPECIAL TAXING DISTRICT TO ALLOW FOR A PROPORTIONATE PART OF REFUND AND INTEREST PAYMENTS FOR A PRIOR CALENDAR YEAR MADE AFTER A DISTRIBUTION IS MADE TO THE MUNICIPAL CORPORATION OR DISTRICT FOR THAT YEAR.

(C) LIMITATION.