

UNLESS A MUNICIPAL CORPORATION OR SPECIAL TAXING DISTRICT FILES WITH THE COMPTROLLER A CERTIFIED COPY OF ITS PROPERTY TAX LEVY FOR ITS CURRENT FISCAL YEAR AND THE LEVY IS SUFFICIENT TO COLLECT TAX REVENUE OF AT LEAST \$1 PER CAPITA BASED ON THE MOST RECENT FEDERAL OR OFFICIAL CENSUS, THE COMPTROLLER MAY NOT:

(1) CERTIFY THE STATE INCOME TAX LIABILITY OF RESIDENTS OF THE MUNICIPAL CORPORATION OR DISTRICT; OR

(2) MAKE A DISTRIBUTION TO THE MUNICIPAL CORPORATION OR DISTRICT FOR A FISCAL YEAR.

REVISOR'S NOTE: Subsections (a)(1), (b), and (c) of this section are new language derived without substantive change from former Art. 81, § 323(a), the first sentence of § 283(c)(2)(i), as it related to the order of distributions to municipal corporations and special taxing districts, and § 310(d), as it related to adjustments for a municipal corporation and special taxing district.

Subsection (a)(2) of this section is new language added to incorporate the uncodified provisions of Ch. 392, § 2, Acts of 1977, which establishes a minimum amount of income tax revenue to be received by a municipal corporation or special taxing district.

In the introductory language of subsection (a) of this section, the words "municipal corporation" and "special taxing district" are substituted for the former references to an "appropriate local fiscal authority" and "incorporated municipality", for clarity.

Also in the introductory language of subsection (a) of this section, the word "distribute" is substituted for the former word "pay", to conform to other provisions in this title. See § 2-109 of this title.

Also in the introductory language of subsection (a) of this section, the former reference to "tax collected in accordance with § 283(a) and as provided by § 283(c) of this article" is deleted as unnecessary in light of the order of distributions in this Part II of this subsection.

Also in the introductory language of subsection (a) of this section, the former reference to a "July 1, 1977" effective date is deleted as obsolete.

Regarding the distribution in subsection (a)(1) of this section, the 8.5% is tied to State income tax and not to the county income tax. This provision was added in 1977 to protect a municipal corporation or