

special taxing district in the event that a county reduced its income tax rate.

In subsection (b) of this section, the reference to adjustments to subsequent payments to "special taxing districts" is added for clarity.

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

2-608. TO COUNTY.

(A) DISTRIBUTION REQUIRED.

AFTER MAKING THE DISTRIBUTIONS REQUIRED UNDER §§ 2-604 THROUGH 2-607 OF THIS SUBTITLE, THE COMPTROLLER SHALL DISTRIBUTE TO EACH COUNTY THE REMAINING INCOME TAX REVENUE FROM INDIVIDUALS ATTRIBUTABLE TO THE COUNTY INCOME TAX FOR THAT COUNTY.

(B) ADJUSTMENT.

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

REVISOR'S NOTE: This section is new language derived without substantive change from the first sentence of former Art. 81, § 283(c)(2)(i), as that sentence related to the order of distribution for counties, and § 310(d), as it related to a county.

The introductory clause of subsection (a) of this section, "[a]fter making the distributions required under §§ 2-604 through 2-607 of this subtitle", is added to clarify that the county income tax revenue is adjusted to allow for amounts due to municipal corporations or special taxing districts within the county before distribution is made to the county.

In subsection (a) of this section, the defined term "county" is substituted for the former phrase "appropriate local fiscal authority", for clarity.

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

2-609. TO GENERAL FUND.