

AFTER MAKING THE DISTRIBUTIONS REQUIRED UNDER §§ 2-604 THROUGH 2-608 OF THIS SUBTITLE, THE COMPTROLLER SHALL DISTRIBUTE THE REMAINING INCOME TAX REVENUE FROM INDIVIDUALS TO THE GENERAL FUND OF THE STATE.

REVISOR'S NOTE: This section is new language derived without substantive change from the first clause of the first sentence of former Art. 81, § 323(c), except the reference to "unallocated withholding".

The introductory clause of this section, "[a]fter the distributions required under §§ 2-604 through 2-608 of this subtitle", is added to clarify that all other distributions must be made first before any balance is distributed to the General Fund of the State.

The second clause of the first sentence of former Art. 81, § 323(c), which required disbursements from the General Fund "in the manner and for the purposes set forth in the budget", is deleted as surplusage. As to limitations on disbursements from the State Treasury, see Md. Constitution, Art. III, §§ 32 and 52 and SF § 7-202.

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

2-610. TIME FOR DISTRIBUTIONS TO COUNTIES, MUNICIPAL CORPORATIONS, AND SPECIAL TAXING DISTRICTS.

(A) IN GENERAL.

THE COMPTROLLER SHALL MAKE THE DISTRIBUTIONS OF INCOME TAX REVENUE FROM INDIVIDUALS ATTRIBUTABLE TO COUNTY INCOME TAX PERIODICALLY TO A COUNTY, MUNICIPAL CORPORATION, OR SPECIAL TAXING DISTRICT.

(B) WHEN REQUIRED.

THE PERIODIC DISTRIBUTIONS OF THE ESTIMATED AMOUNT TO WHICH EACH COUNTY, MUNICIPAL CORPORATION, AND SPECIAL TAXING DISTRICT IS ENTITLED FROM WITHHOLDINGS AND ESTIMATED INCOME TAXES PAID SHALL BE MADE:

(1) FOR THE 1ST 3 QUARTERS OF THE STATE'S FISCAL YEAR, AS OFTEN AS PRACTICABLE BUT AT LEAST EACH QUARTER; AND

(2) FOR THE 4TH QUARTER OF THAT YEAR, BEFORE THE LAST DAY OF THAT YEAR, ON A MONTHLY BASIS FOR THE MONTHS OF APRIL AND MAY.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 283(c)(3) and the second sentence of (2)(i).