

"Public service company franchise tax" § 1-101

SUBTITLE 12. SALES AND USE TAX REVENUE DISTRIBUTION.

2-1201. TO REFUND ACCOUNT.

FROM THE SALES AND USE TAX REVENUE, THE COMPTROLLER SHALL DISTRIBUTE THE AMOUNT NECESSARY TO PAY REFUNDS RELATING TO THE SALES AND USE TAX TO A REFUND ACCOUNT:

REVISOR'S NOTE: This section is new language derived without substantive change from item (b) of the second sentence of former Art. 81, § 370 and, as it related to distributions for refunds, § 399.

The word "distribute" is substituted for the former words "set aside", for clarity. See § 2-109 of this title.

The words "relating to the sales and use tax" are substituted for the former phrase "under this subtitle", for clarity.

The former phrase "upon the warrant of the Comptroller" is deleted as surplusage.

Defined terms: "Comptroller" § 1-101  
"Sales and use tax" § 1-101 "Revenue" § 2-101

2-1202. TO ADMINISTRATIVE COST ACCOUNT.

AFTER MAKING THE DISTRIBUTION REQUIRED UNDER § 2-1201 OF THIS SUBTITLE, FROM THE REMAINING SALES AND USE TAX REVENUE, THE COMPTROLLER SHALL DISTRIBUTE THE AMOUNT NECESSARY TO ADMINISTER THE SALES AND USE TAX LAWS TO AN ADMINISTRATIVE COST ACCOUNT.

REVISOR'S NOTE: This section is new language added without substantive change from item (a) of the second sentence of former Art. 81, § 370 and, as it related to distributions for administrative costs, § 399.

This section is revised to require distribution to an administrative cost "account" to clarify that reduction in revenue before other distributions are made.

The reference to "the amount necessary" for administration is substituted for the former reference to "salaries and expenses", for clarity.

The former clause "until provision is made therefor in the budget" is deleted as surplusage.

Defined terms: "Comptroller" § 1-101  
"Revenue" § 2-101 "Sales and use tax" § 1-101