

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 460(a)(1).

The defined term "revenue" is substituted for the former word "proceeds", for clarity.

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

Defined terms: "Comptroller" § 1-101  
"Tobacco tax" § 1-101 "Revenue" § 2-101

2-1502. SUPPLEMENTAL TOBACCO TAX REVENUE.

IF A SUPPLEMENTAL TOBACCO TAX RATE IS IN EFFECT UNDER § 12-105(C) OF THIS ARTICLE, AFTER THE DISTRIBUTION REQUIRED UNDER § 2-1501 OF THIS SUBTITLE, THE COMPTROLLER SHALL DISTRIBUTE FROM THE REVENUE ATTRIBUTABLE TO THE SUPPLEMENTAL TAX RATE:

(1) 33% TO THE MARYLAND AGRICULTURAL LAND PRESERVATION FUND FOR THE PURPOSES SPECIFIED IN TITLE 2, SUBTITLE 5 OF THE AGRICULTURE ARTICLE; AND

(2) 67% TO THE GENERAL FUND OF THE STATE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 460(a)(2)(i) and (iii).

The former phrase "[f]or fiscal year 1987 and thereafter" is deleted as surplusage.

Former Art. 81, § 460(a)(2)(ii), which provided for revenue distribution for fiscal year 1986, is deleted as obsolete.

The Tax - General Article Review Committee notes, for consideration by the General Assembly, that former Art. 81, § 460(e)(2) was added in 1985 in anticipation of a federal supplemental tobacco tax over and above the federal excise tax. Since the federal change was not enacted, the General Assembly may wish to repeal this section and the referenced § 12-105(c) of this article.

Defined terms: "Comptroller" § 1-101  
"Tobacco tax" § 1-101 "Revenue" § 2-101

2-1503. TO GENERAL FUND.

AFTER MAKING THE DISTRIBUTIONS REQUIRED UNDER §§ 2-1501 AND 2-1502 OF THIS SUBTITLE, THE COMPTROLLER SHALL DISTRIBUTE 3/13 OF THE REMAINING TOBACCO TAX REVENUE TO THE GENERAL FUND OF THE STATE.