

(1) FOR A COUNTY THAT IMPOSED AND COLLECTED A CIGARETTE TAX IN 1960, THE GREATER OF:

(I) THE NET AMOUNT OF CIGARETTE TAX THAT THE COUNTY COLLECTED IN 1960, AFTER SUBTRACTING ITS ADMINISTRATIVE AND COLLECTION EXPENSES IN 1960; OR

(II) A FRACTION OF THE REMAINING TOBACCO TAX REVENUE:

1. THE NUMERATOR OF WHICH IS THE POPULATION OF THE COUNTY; AND

2. THE DENOMINATOR OF WHICH IS THE POPULATION OF THE STATE; AND

(2) FOR EACH OTHER COUNTY, A FRACTION OF THE REMAINING TOBACCO TAX REVENUE AFTER THE DISTRIBUTION REQUIRED BY ITEM (1) OF THIS SECTION:

(I) THE NUMERATOR OF WHICH IS THE POPULATION OF THE COUNTY; AND

(II) THE DENOMINATOR OF WHICH IS THE POPULATION OF THOSE COUNTIES RECEIVING A DISTRIBUTION UNDER THIS ITEM.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 460(a)(6).

The Tax - General Article Review Committee notes, for consideration by the General Assembly, that the word "applicable", which modifies the reference to "population records", seems to be superfluous. Since, however, the word was added by Ch. 553, Acts of 1987, the word has been retained.

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

TITLE 3. MARYLAND TAX COURT.

3-101. DEFINITIONS.

(A) IN GENERAL.

IN THIS TITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

REVISOR'S NOTE: This subsection is new language used as the standard introductory language to a definition section.