(f)   (1)   For any fiscal year in which the actual transfer tax revenue collections are greater than the revenue estimates used as the basis for the appropriations required under this section for the fiscal year, the amount of the excess may be allocated to the special fund under subsection (a) of this section as provided under subsections (c) and (d) of this section for the subsequent fiscal year.

(2)   For any fiscal year in which the actual transfer tax revenue collections are less than the revenue estimates used as the basis for the appropriations required under this section, the allocation to the special fund under subsection (a) of this section as provided under subsections (c) and (d) of this section for the subsequent fiscal year shall be reduced by the amount of the deficiency.

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(e)   (2)   (I)   A penalty assessed under this subsection shall be paid [to the Maryland Automobile Insurance Fund and the Administration] as follows:

[(i)] 1.   of the initial $150 collected:

[1.] A.   90% to [the Uninsured Division of the Maryland Automobile Insurance Fund] BE ALLOCATED TO THE MARYLAND AUTOMOBILE INSURANCE FUND AND THE GENERAL FUND AS PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH; and

[2.] B.   10% to the Administration; and

[(ii)] 2.   Of any amount collected that is over $150:

[1.] A.   50% to [the Uninsured Division of the Maryland Automobile Insurance Fund] BE ALLOCATED TO THE MARYLAND AUTOMOBILE INSURANCE FUND AND THE GENERAL FUND AS PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH; and

[2.] B.   50% to the Administration.

(II)   THE PERCENTAGE OF THE PENALTIES SPECIFIED UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH SHALL BE DISTRIBUTED AS FOLLOWS:

1.   IN FISCAL YEAR 1994:

A. $2,700,000 TO THE MARYLAND AUTOMOBILE INSURANCE FUND; AND

B.   THE BALANCE TO THE GENERAL FUND.

2.   IN EACH FISCAL YEAR AFTER FISCAL YEAR 1994:

A.   THE AMOUNT DISTRIBUTED TO THE MARYLAND AUTOMOBILE INSURANCE FUND IN THE PRIOR FISCAL YEAR UNDER THE PROVISIONS OF THIS SUBPARAGRAPH ADJUSTED BY THE CHANGE FOR THE