

Article - Tax - General

~~2-609.~~

~~After making the distributions required under §§ 2-604 through 2-608.1 of this subtitle, [the Comptroller shall distribute] FROM the remaining income tax revenue from individuals, THE COMPTROLLER SHALL DISTRIBUTE THE AMOUNT NECESSARY TO ADMINISTER THE INCOME TAX LAWS TO AN ADMINISTRATIVE COST ACCOUNT [to the General Fund of the State].~~

~~2-609.1.~~

~~AFTER MAKING THE DISTRIBUTIONS REQUIRED UNDER §§ 2-604 THROUGH 2-609 OF THIS SUBTITLE, THE COMPTROLLER SHALL DISTRIBUTE THE REMAINING INCOME TAX REVENUE FROM INDIVIDUALS TO THE GENERAL FUND OF THE STATE.~~

2-605.

(a) After making the distribution required under § 2-604 of this subtitle, from the remaining income tax revenue from individuals, the Comptroller shall distribute the [counties' share of the] cost of [operating] ADMINISTERING the income tax [division] LAWS to an administrative cost account.

(b) THE COMPTROLLER SHALL INCLUDE WITHIN THE DISTRIBUTION REQUIRED UNDER THIS SECTION THE AMOUNT NECESSARY FOR THE COUNTIES' SHARE OF THE COST OF ADMINISTERING THE INCOME TAX LAWS.

(c) The share of administrative costs for each county is the amount equal to the product of multiplying the cost of [operating] ADMINISTERING the income tax [division] LAWS by a fraction:

(1) the numerator of which is the amount of county income tax from individuals collected and attributable to residents of the county; and

(2) the denominator of which is the total amount of income tax collected from individuals and corporations.

SECTION 2. AND BE IT FURTHER ENACTED, That it is the intent of the General Assembly that the administrative cost account established under this Act be within the General Fund of the State.

SECTION 2. 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1993.

Approved May 11, 1993.