

2-607.

(a) After making the distributions required under §§ 2-604 through 2-606 of this subtitle, from the remaining income tax revenue from individuals, the Comptroller shall distribute to each special taxing district that received an income tax revenue distribution in fiscal year 1977 and to each municipal corporation an amount that, based on the certification of the Comptroller as to State income tax liability and county income tax liability of the residents of the district or municipal corporation, equals the greater of:

- (1) 8.5% of the State income tax liability of those residents;
- (2) 17% of the county income tax liability of those residents; or
- (3) 0.37% of the Maryland taxable income of those residents.

(b) The Comptroller shall adjust the amount distributed under subsection (a) of this section to a municipal corporation or special taxing district to allow for a proportionate part of refund and interest payments for a prior calendar year made after a distribution is made to the municipal corporation or district for that year.

[(c) Unless a municipal corporation or special taxing district files with the Comptroller a certified copy of its property tax levy for its current fiscal year and the levy is sufficient to collect tax revenue of at least \$1 per capita based on the most recent federal or official census, the Comptroller may not:

- (1) certify the State income tax liability of residents of the municipal corporation or district; or
- (2) make a distribution to the municipal corporation or district for a fiscal year.]

Article - Transportation

8-406.

(a) A distribution of highway user revenues may not be made to any county, municipality, or Baltimore City unless the local government in its current fiscal year [:

- (1) Levies taxes sufficient to collect at least \$1 per capita in revenue, as determined by the latest official census; whether federal or local;
- (2) Certifies a copy of the levy to the State Comptroller; and
- (3) Certifies] CERTIFIES TO THE ADMINISTRATION that revenues will be used in compliance with all applicable laws.

(b) If any highway user revenues otherwise distributable under this subtitle are not distributed by the close of the fiscal year of the county, municipality, or Baltimore City because the local government failed to make the required [levy or] certification, these highway user revenues shall revert to the Transportation Trust Fund.