

(B) EXCEPT AS PROVIDED IN SUBSECTION (F) OF THIS SECTION, THE CITIZEN TAX REDUCTION AND FISCAL RESERVE ACCOUNT IS ESTABLISHED TO RETAIN STATE REVENUES FOR THE PURPOSE OF OFFSETTING ANY REVENUE LOSS ATTRIBUTABLE TO THE ENACTMENT OF LEGISLATION THAT:

(1) PROVIDES INDIVIDUAL INCOME TAX RELIEF; AND

(2) EXPRESSLY SPECIFIES THE USE OF THE FUNDS IN THIS ACCOUNT FOR THAT PURPOSE.

(C) THE ACCOUNT IS A CONTINUING, NONLAPSING FUND WHICH IS NOT SUBJECT TO § 7-302 OF THIS SUBTITLE.

(D) (1) THE GOVERNOR SHALL INCLUDE A PROPOSED APPROPRIATION TO THE ACCOUNT IN THE STATE BUDGET BILL SUBMITTED AT THE 1996 ~~AND 1997~~ SESSIONS ~~SESSION~~ OF THE GENERAL ASSEMBLY IN AN AMOUNT EQUAL TO ANY UNAPPROPRIATED GENERAL FUND SURPLUS BALANCE AS OF JUNE 30 OF THE PRECEDING YEAR.

(2) THE GOVERNOR MAY PROVIDE AN APPROPRIATION IN THE STATE BUDGET BILL TO THE ACCOUNT IN ADDITION TO THE APPROPRIATION REQUIRED UNDER PARAGRAPH (1) OF THIS SUBSECTION.

~~(E) (1) FUNDS MAY BE TRANSFERRED FROM THE ACCOUNT ONLY IN ACCORDANCE WITH THE PROVISIONS OF THIS SECTION AND ONLY TO THE EXTENT EXPRESSLY AUTHORIZED IN AN ACT OF THE GENERAL ASSEMBLY OR THE STATE BUDGET BILL.~~

~~(2) ANY PROPOSED USE OF THE FUNDS IN THIS ACCOUNT TO OFFSET REDUCTIONS IN FEDERAL APPROPRIATIONS SHALL BE IN THE FORM OF A SPECIAL FUND APPROPRIATION.~~

~~(3) FUNDS TO OFFSET REVENUE REDUCTIONS MAY BE TRANSFERRED FROM THE ACCOUNT ONLY TO THE EXTENT EXPRESSLY AUTHORIZED IN AN ACT OF THE GENERAL ASSEMBLY OTHER THAN THE STATE BUDGET BILL.~~

(E) (1) FUNDS MAY BE TRANSFERRED FROM THE ACCOUNT ONLY TO THE EXTENT AUTHORIZED AS FOLLOWS:

(I) FUNDS TO OFFSET REDUCTIONS IN FEDERAL APPROPRIATIONS SHALL BE IN THE FORM OF A SPECIAL FUND APPROPRIATION IN THE STATE BUDGET BILL; AND

(II) FUNDS TO OFFSET REVENUE REDUCTIONS SHALL BE EXPRESSLY AUTHORIZED IN AN ACT OF THE GENERAL ASSEMBLY OTHER THAN THE STATE BUDGET BILL.

(2) FUNDS IN THE ACCOUNT MAY ONLY BE TRANSFERRED FROM THE ACCOUNT AS PROVIDED IN THIS SECTION AND ARE NOT SUBJECT TO TRANSFER BY BUDGET AMENDMENT.

(F) THE GOVERNOR MAY PROPOSE USE OF FUNDS IN THIS ACCOUNT TO OFFSET: