

(1) subject to subsection (b) of this section, 17% of the county income tax liability of those residents; or

(2) 0.37% of the Maryland taxable income of those residents[, determined as provided under § 10-106(c) of this article].

(b) If the county income tax rate for a county is less than [50%] 2.5%, the amount determined under subsection (a)(1) of this section shall be multiplied by a fraction:

(1) the numerator of which is [50%] 2.5%; and

(2) the denominator of which is the county income tax rate for the county.

(c) 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.

10-103.

(a) Each county shall have a county income tax [measured by the State income tax, modified as provided under § 10-106(c) of this subtitle,] ON THE MARYLAND TAXABLE INCOME of:

(1) each resident, other than a fiduciary, who on the last day of the taxable year:

(i) is domiciled in the county; or

(ii) maintains a principal residence or a place of abode in the county;

(2) each personal representative of an estate if the decedent was domiciled in the county on the date of the decedent's death;

(3) each resident fiduciary of:

(i) a trust that is principally administered in the county; or

(ii) a trust that is otherwise principally connected to the county and is not principally administered in the State; and

(4) except as provided in § 10-806(c) of this title, a nonresident who derives income from salary, wages, or other compensation for personal services for employment in the county.

10-106.

(a) (1) Each county shall set, by ordinance or resolution, a county income tax equal to at least [20%] 1% but not more than [60%, to be applied to the State income