

Article - Tax - General**2-606.**

(b) (1) In June of each year, from current collections, the Comptroller shall RESERVE AN AMOUNT OF UNALLOCATED REVENUE THAT THE COMPTROLLER ESTIMATES WILL BE CLAIMED ON RETURNS AND REFUNDED TO TAXPAYERS WITHIN 3 YEARS OF THE DATE THE INCOME TAX RETURN WAS DUE TO BE FILED, AND distribute to each county, municipal corporation, and special taxing district a pro rata share of THE BALANCE OF THE unallocated individual income tax revenue[:

(i) with respect to which an income tax return was not filed within 3 years after the date the income tax return was due to be filed; and

(ii) that was received during the calendar year ending 42 months before the distribution date].

2-614.

(A) After making the distribution required under § 2-613 of this subtitle, the Comptroller shall distribute monthly 24% of the remaining income tax revenue from corporations to A SPECIAL FUND TO BE DISTRIBUTED AS PROVIDED IN SUBSECTION (B) OF THIS SECTION.

(B) (1) FROM THE SPECIAL FUND, THE COMPTROLLER SHALL DISTRIBUTE AN AMOUNT EQUAL TO 24% OF THE COST TO ADMINISTER THE INCOME TAX ON CORPORATIONS TO AN ADMINISTRATIVE COST ACCOUNT.

(2) AFTER MAKING THE DISTRIBUTION REQUIRED UNDER PARAGRAPH (1) OF THIS SUBSECTION, THE COMPTROLLER SHALL DISTRIBUTE THE BALANCE IN THE SPECIAL FUND TO the Gasoline and Motor Vehicle Revenue Account in the Transportation Trust Fund.

Article - Tax - Property**13-209.**

(c) (1) Subject to subsection (e) of this section, of the balance of the revenue in the special fund, not required under subsection (b) of this section:

(i) for the fiscal year beginning July 1, 2002, \$47,268,585 shall be allocated to the General Fund of the State and the remainder shall be allocated as provided in subsection (d) of this section;

(ii) for the fiscal year beginning July 1, 2003, \$102,833,869 shall be allocated to the General Fund of the State and the remainder shall be allocated as provided in the State budget; and

(iii) for the fiscal year beginning July 1, 2004, [an amount equal to 50% of the estimated fiscal year 2005 revenue for the special fund] \$147,374,444 shall be allocated to the General Fund of the State, and the remainder shall be allocated as provided in ~~subsection (d) of this section~~ THE STATE BUDGET.