

(3) A community college [shall] IS REQUIRED TO waive THE TUITION FOR A COURSE for senior citizens [the tuition involved in credit bearing and continuing education courses utilized for certificate or degree requirements] UNDER THIS SUBSECTION only when course space is available.

(4) This subsection may not be construed to prohibit a community college board of trustees from offering senior citizens other educational opportunities free of charge, provided that the senior citizen is not counted in computing full-time equivalent enrollment for the purpose of receiving State support.

Article - Tax - General

2-301.

(a) From the alcoholic beverage tax revenue [from beer], the Comptroller shall distribute [each quarter] the amount necessary to administer the alcoholic beverage tax laws [that relate to beer in the previous quarter] to an administrative cost account.

[(b) (1) After making the distribution required under subsection (a) of this section, the Comptroller shall distribute at least each quarter to a county the net alcoholic beverage tax revenue attributable to 4.5 cents for each gallon of beer sold or delivered to a retail dealer in that county.

(2) The Comptroller shall collect and periodically analyze data and statistics to make equitable distributions of the revenue under this subsection.]

[(c) The Comptroller shall adjust the amount distributed under subsection (b) of this section to a county to allow for refund payments to retailers in the county.]

[(d)](B) After making the [distributions required by subsections (a) and (b) of] DISTRIBUTION REQUIRED UNDER this section, the Comptroller shall distribute the remaining alcoholic beverage tax revenue [from beer] to the General Fund of the State.

[2-302.

(a) (1) Except as provided in paragraph (2) of this subsection, from the alcoholic beverage tax revenue from distilled spirits, the Comptroller shall distribute at least each quarter to a county the amount equal to 50 cents for each gallon or 13.21 cents for each liter of distilled spirits sold or delivered to a retail dealer in that county.

(2) Of the amount under paragraph (1) of this subsection for Harford County, the Comptroller shall distribute:

(i) 1/9 to each municipal corporation in the county, provided that the total distribution to each municipal corporation for a fiscal year is not less than the amount that the municipal corporation received in distributions from the county for fiscal year 1979; and

(ii) after the distribution under item (i) of this paragraph, the remaining amount to Harford County.