

(ii) the denominator of which is the amount of deposits and share accounts that, on that day, are held in the savings bank offices or savings and loan association offices located in all counties; and

(3) if a financial institution franchise tax refund claim under § 13-901 of this article is allowed, deduct the amount computed under subsection (a)(2) of this section.]

**Article - Tax - Property**

2-220.

[(a) From the total amount] THE DEPARTMENT SHALL PAY THE AMOUNT received by the Department in payment of annual filing fees of Maryland corporations under § 1-203 of the Corporations and Associations Article[, the Department shall pay:

(1) 50% of the amount] into the General Fund of the State[; and

(2) subject to subsection (b) of this section, 50% of the amount to the county in which the principal office of a domestic corporation is located.

(b) If the principal office of a domestic corporation is located in a municipal corporation, the county share shall be divided equally between the county where the municipal corporation is located and the municipal corporation.

(c) A payment may not be made under subsection (b) of this section to a municipal corporation unless:

(1) it has imposed, in its current fiscal year, tax sufficient to collect a minimum per capita revenue of \$1, based on its population as determined by the most recent federal census or official local census; and

(2) it has certified a copy of its tax imposition to the Comptroller.

(d) The Department shall pay into the General Fund of the State any money that is not paid to a municipal corporation because of the municipal corporation's failure to meet the requirements of subsection (c) of this section].

**Article - Transportation**

3-401.

(a) There is a Transportation Revenue Sharing Account in the Transportation Trust Fund.

(b) The following revenues shall be credited to the Transportation Revenue Sharing Account:

(1) 20 percent of the vehicle titling tax; and

(2) The revenue disbursed to this Account under § 2-617(2) of the Tax - General Article.

(c) During each fiscal year, the Account shall be distributed as follows: