

(4) FOR EACH OF THESE CHILDREN, THE STATE SHALL CONTRIBUTE AN AMOUNT EQUAL TO THE AMOUNT OF THE APPROVED COST OR REIMBURSEMENT IN EXCESS OF THE AMOUNT THE COUNTY IS REQUIRED TO CONTRIBUTE UNDER PARAGRAPH (3) OF THIS SUBSECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - General

2-607.

(a) After making the distributions required under §§ 2-604 through 2-606 of this subtitle, from the remaining income tax revenue from individuals, the Comptroller shall distribute to each special taxing district that received an income tax revenue distribution in fiscal year 1977 and to each municipal corporation an amount that, based on the certification of the Comptroller as to State income tax liability AND COUNTY INCOME TAX LIABILITY of the residents of the district or municipal corporation, equals the greater of:

(1) 8.5% of [that] THE STATE INCOME TAX liability OF THOSE RESIDENTS; [or]

(2) 17% OF THE COUNTY INCOME TAX LIABILITY OF THOSE RESIDENTS; OR

[(2)](3) 0.37% of the Maryland taxable income of those residents.

10-105.

(C) FOR A HUSBAND AND WIFE FILING A JOINT INCOME TAX RETURN, THE RATES SPECIFIED IN SUBSECTION (A) OF THIS SECTION APPLY TO THE JOINT MARYLAND TAXABLE INCOME OF THE HUSBAND AND WIFE.

10-106.

(a) (1) Each county shall set, by ordinance or resolution, a county income tax [rate] equal to at least 20% but not more than [50% of] 60%, TO BE APPLIED TO the State income tax for an individual.

(2) A county income tax rate continues until the county changes the rate by ordinance or resolution.

(3) (I) A COUNTY MAY NOT INCREASE ITS COUNTY INCOME TAX RATE ABOVE 50% UNTIL AFTER THE COUNTY HAS HELD A PUBLIC HEARING ON THE PROPOSED ACT, ORDINANCE, OR RESOLUTION TO INCREASE THE RATE.