

9-1601.

- (a) This subtitle does not apply to:
 - (2) ANY UNIT OF THE JUDICIAL BRANCH;
 - (3) ANY UNIT OF THE LEGISLATIVE BRANCH;

DRAFTER'S NOTE:

These provisions are included based upon the advice of the Office of Law.

Article - Tax - General

2-605.

(a) After making the distribution required under § 2-604 of this subtitle, from the remaining income tax revenue from individuals, the Comptroller shall distribute the [amount necessary to administer the county income tax laws] **COUNTIES' SHARE OF THE COST OF OPERATING THE INCOME TAX DIVISION** to an administrative cost account.

(b) The share of administrative costs for each county is the amount equal to the product of multiplying the [administrative costs] **COST OF OPERATING THE INCOME TAX DIVISION** by a fraction:

- (1) the numerator of which is the amount of county income tax from individuals collected and attributable to residents of the county; and
- (2) the denominator of which is the total amount of income tax collected from individuals and corporations.

DRAFTER'S NOTE:

Error: Unclear language in § 2-605 of the Tax - General Article.

Occurred: Ch. 2, Acts of 1988.

10-207.

(i) (1) (iii) "Eligible low income taxpayer" means an individual, or an individual and the individual's spouse if they file a joint income tax return or combined separate returns:

- 1. whose federal adjusted gross income as modified under §§ [10-205 and] 10-204 THROUGH 10-206 of this subtitle does not exceed the applicable poverty income level;

DRAFTER'S NOTE:

Error: Obsolete cross-reference in § 10-207(i)(1)(iii)1 of the Tax - General Article.