

(I) FOR THE TAXABLE YEAR THAT ENDED IN THE SECOND PRIOR FISCAL YEAR; OR

(II) FOR ANY SUBSEQUENT TAXABLE YEAR THROUGH THE TAXABLE YEAR THAT ENDS IN THE CURRENT FISCAL YEAR.

(C) THE COMPTROLLER SHALL MAKE PAYMENTS OF THE ADDITIONAL AMOUNTS PROVIDED UNDER THIS SECTION QUARTERLY DURING THE FISCAL YEAR FOR WHICH THE PAYMENT IS MADE.

**Article - Education**

8-417.3.

(A) RESERVED.

(B) RESERVED.

(C) RESERVED.

(D) (1) IN THIS SUBSECTION, "BASIC COST" AS TO EACH COUNTY, MEANS THE AVERAGE AMOUNT SPENT BY THE COUNTY FROM COUNTY, STATE, AND FEDERAL SOURCES FOR THE PUBLIC EDUCATION OF A NONHANDICAPPED CHILD. "BASIC COST" DOES NOT INCLUDE AMOUNTS SPECIFICALLY ALLOCATED AND SPENT FOR IDENTIFIABLE COMPENSATORY PROGRAMS FOR DISADVANTAGED CHILDREN.

(2) AS PROVIDED IN PARAGRAPHS (3) AND (4) OF THIS SUBSECTION, THE STATE AND THE COUNTIES SHALL SHARE COLLECTIVELY IN THE COST OF EDUCATING CHILDREN WITH DISABILITIES IN NONPUBLIC PROGRAMS UNDER § 8-409 OF THIS SUBTITLE.

(3) (I) SUBJECT TO THE LIMITATION UNDER SUBPARAGRAPH (II) OF THIS PARAGRAPH, FOR EACH OF THESE CHILDREN DOMICILED IN THE COUNTY, THE COUNTY SHALL CONTRIBUTE FOR EACH PLACEMENT THE SUM OF:

1. THE LOCAL SHARE OF THE BASIC COST;
2. AN ADDITIONAL AMOUNT EQUAL TO 200 PERCENT OF THE BASIC COST; AND
3. AN ADDITIONAL AMOUNT EQUAL TO 20 PERCENT OF THE APPROVED COST OR REIMBURSEMENT IN EXCESS OF THE SUM OF ITEMS 1 AND 2 OF THIS SUBPARAGRAPH.

(II) THE AMOUNT THAT A COUNTY IS REQUIRED TO CONTRIBUTE UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH MAY NOT EXCEED THE TOTAL COST OR REIMBURSEMENT AMOUNT APPROVED BY THE DEPARTMENT.