

Vehicle Excise Tax Amnesty Program may be used only for the following purposes for programs of the Developmental Disabilities Administration in the Department of Health and Mental Hygiene:

- (i) added placements in community-based residential services programs;
- (ii) added services in community-based vocational and day services programs;
- (iii) added services in family support services programs; and
- (iv) added services in individual support services programs.

(2) Funds may be transferred from the Account for the purposes set forth in paragraph (1) of this subsection only by:

- (i) an appropriation in the budget bill; or
- (ii) budget amendment only after the budget amendment is submitted to the Senate Budget and Taxation Committee and the House Appropriations Committee of the General Assembly.]

[7-310.1.

(a) In this section, "Account" means the Citizen Tax Reduction and Fiscal Reserve Account.

(b) Except as provided in subsection (f) of this section, the Citizen Tax Reduction and Fiscal Reserve Account is established to retain State revenues for the purpose of offsetting any revenue loss attributable to the enactment of legislation that:

- (1) provides individual income tax relief; and
- (2) expressly specifies the use of the funds in this Account for that purpose.

(c) The Account is a continuing, nonlapsing fund which is not subject to § 7-302 of this subtitle.

(d) (1) The Governor shall include a proposed appropriation to the account in the State budget bill submitted at the 1996 Session of the General Assembly in an amount equal to any unappropriated General Fund balance as of June 30 of the preceding year.

(2) The Governor may provide an appropriation in the State budget bill to the Account in addition to the appropriation required under paragraph (1) of this subsection.

(e) (1) Funds may be transferred from the Account only to the extent authorized as follows: