

1995 and for each subsequent fiscal year, the Governor shall include in the budget bill an appropriation to the [Account] FUND equal to at least the lesser of \$50,000,000 or whatever amount is required for the [Account] FUND balance to exceed 5% of the estimated General Fund revenues for that fiscal year.

(f) The appropriations required by subsection (e) of this section are not required when the [Account] FUND balance exceeds 5% of the estimated General Fund revenues.

(g) If authorized by an act of the General Assembly or specifically authorized in the State budget bill as enacted, the Governor may transfer funds from the [Account] FUND to General Fund revenues.

(h) If the Governor transfers funds from the [Account] FUND pursuant to subsection (g) of this section, the amount of the transfer from the [Account] FUND shall be reduced by an amount equivalent to the reductions made by the General Assembly in the General Fund appropriations.

(i) Funds of the [Account] FUND may only be transferred from the [Account] FUND as provided in this section and are not subject to transfer by budget amendment.

7-312.

(f) (1) At the end of the fiscal year, a transfer to the Dedicated Purpose [Account] FUND of the State Reserve Fund shall be made to the extent that the balance of revenues in the Fund exceeds:

(i) \$24 million; and

(ii) the Debt Service Reserve Fund being held by or on behalf of the Maryland Stadium Authority for payment of debt service on revenue bonds issued by the Authority.

7-314.

(f) (1) Moneys appropriated or credited to the Fund do not revert to the Revenue Stabilization [Account] FUND.

7-324.

(g) Moneys appropriated to the Fund do not revert to the Revenue Stabilization [Account] FUND.

SECTION 2. AND BE IT FURTHER ENACTED, That any funds remaining in the Citizen Tax Reduction and Fiscal Reserve Account on June 30, 1998 may not revert to the General Fund but shall be credited to an account in the Dedicated Purpose Fund, to be used to offset:

(1) revenue loss attributable to the enactment of legislation reducing the individual income tax;

(2) substantial reductions in federal revenues due to changes in federal law or fiscal policies;