

2-1302.2.

After making the distributions required under §§ 2-1301 through 2-1302.1 of this subtitle, the Comptroller shall pay [6.5% of the remaining sales and use tax revenue] into the Transportation Trust Fund established under § 3-216 of the Transportation Article:

(1) FOR EACH FISCAL YEAR BEGINNING BEFORE JULY 1, 2013, 5.3% OF THE REMAINING SALES AND USE TAX REVENUE; AND

(2) FOR EACH FISCAL YEAR BEGINNING ON OR AFTER JULY 1, 2013, 6.5% OF THE REMAINING SALES AND USE TAX REVENUE.

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

Article - Tax - General

10-102.1.

(d) (1) Except as provided in paragraph (2) of this subsection, the tax imposed under subsection (b) of this section is the sum of:

(i) a rate equal to the sum of the rate of the tax imposed under § 10-106.1 of this subtitle and the top marginal State tax rate for individuals under [§ 10-105(a)(4)] § 10-105(A) of this subtitle applied to the sum of each nonresident individual member's distributive share or pro-rata share of a pass-through entity's nonresident taxable income; and

10-105.

(a) (1) [For] EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION, FOR an individual other than an individual described in paragraph (2) of this subsection, the State income tax rate is:

(i) 2% of Maryland taxable income of \$1 through \$1,000;

(ii) 3% of Maryland taxable income of \$1,001 through \$2,000;

(iii) 4% of Maryland taxable income of \$2,001 through \$3,000;

(iv) 4.75% of Maryland taxable income of \$3,001 through \$150,000;