The reference to refunds "relating to income tax from individuals" is substituted for the former reference to refunds "due the taxpayers", for clarity.

The former reference to a reserve for the "payment of the political subdivisions' share of income taxes on returns filed by individuals by the close of the fiscal year" is deleted as unnecessary in light of the specific requirements for periodic distributions to counties, municipal corporations, and special taxing districts under this subtitle.

The former reference to reserves "at the close of each fiscal year" is deleted as misleading since this distribution is made throughout the year. This distribution must be made before the distribution to political subdivisions, which are made as frequently as practicable.

Defined terms: "Comptroller" § 1-101
"Income tax" § 1-101 "Individual" § 2-601
"Revenue" § 2-101

2-605. TO ADMINISTRATIVE COST ACCOUNT.

(A) IN GENERAL.

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 TO AN ADMINISTRATIVE COST ACCOUNT.

(B) DETERMINATION OF COUNTY SHARE OF ADMINISTRATIVE COSTS.

THE SHARE OF ADMINISTRATIVE COSTS FOR EACH COUNTY IS THE AMOUNT EQUAL TO THE PRODUCT OF MULTIPLYING THE ADMINISTRATIVE COSTS 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.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 283(c)(4) and, as it related to the order of distribution for operating costs, the first sentence of (2)(i).

In subsections (a) and (b) of this section, the words "administer the county income tax laws" and "administrative costs" are substituted for the former