

Article - Tax - General

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§2-109.

(a) The Comptroller shall:

(1) collect the taxes that the Comptroller administers or is otherwise required under this article to collect;

(2) account for the revenue from those taxes and any other tax required to be remitted to the Comptroller; and

(3) distribute the revenue in the manner required under Subtitles 2 through 16 of this title.

(b) The requirement to make a distribution of tax revenue means to segregate, deposit, transfer, credit, disburse by warrant, or otherwise apply the revenue in accordance with the accounting practices and procedures required under the State Finance and Procurement Article and elsewhere in the Code.

(c) Except for a distribution required under § 2-604 of this title, the requirement to distribute to an account means to make a bookkeeping entry in the accounting records of the State.

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