

## Article - Tax - General

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§2-608.1.

(a) In this section, “municipality” means:

(1) a special taxing district that received an income tax revenue distribution in fiscal year 1977; or

(2) a municipal corporation.

(b) For fiscal year 1990, after making the distributions required under § 2-604 through § 2-608 of this subtitle, the Comptroller shall distribute to each municipality the amount, if any, by which:

(1) a \$2 per capita increase over the amount distributed to the municipality under § 2-607 of this subtitle for the 1986 taxable year, based on the most recent census data available from the Department of Planning; exceeds

(2) the amount distributed to the municipality under § 2-607 of this subtitle for the 1988 taxable year.

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