

## Article - Tax - General

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§2-614.

(a) (1) Except as provided in paragraph (2) of this subsection, after making the distributions required under §§ 2-613 and 2-613.1 of this subtitle, the Comptroller shall distribute monthly 17.2% of the remaining income tax revenue from corporations to a special fund to be distributed as provided in subsection (b) of this section.

(2) The percent of the remaining income tax revenue from corporations distributed to a special fund to be distributed as provided in subsection (b) of this section shall be:

- (i) 24% for the fiscal year beginning July 1, 2011;
- (ii) 9.5% for the fiscal year beginning July 1, 2012; and
- (iii) 19.5% for each fiscal year beginning on or after July 1, 2013, but before July 1, 2016.

(b) (1) (i) Except as provided in subparagraph (ii) of this paragraph, from the special fund, the Comptroller shall distribute an amount equal to 17.2% of the cost to administer the income tax on corporations to an administrative cost account.

(ii) The percent of the cost to administer the income tax on corporations that is distributed to an administrative cost account shall be:

- 1. 24% for the fiscal year beginning July 1, 2011;
- 2. 9.5% for the fiscal year beginning July 1, 2012; and
- 3. 19.5% for each fiscal year beginning on or after July 1, 2013, but before July 1, 2016.

(2) After making the distribution required under paragraph (1) of this subsection, the Comptroller shall distribute the balance in the special fund to the Gasoline and Motor Vehicle Revenue Account in the Transportation Trust Fund.

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