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§5–213.1.

(a) If the Superintendent finds that a county is not complying with the local share of the foundation floor required under § 5–202(d)(1)(i) of this subtitle, the Superintendent shall notify the county of such noncompliance.

(b) If a county disputes the finding within 15 days of the issuance of a notice under subsection (a) of this section, the dispute shall be referred promptly to the State Board, which shall make a final determination.

(c) (1) Within 15 days of receipt of certification of noncompliance by the Superintendent or the State Board and subject to paragraph (2) of this subsection, the Comptroller shall, under § 2–608 of the Tax – General Article, withhold income tax revenue from the county so that the total amount withheld is equal to the State share of the foundation program plus the difference between the amount appropriated by the county under § 5–202(d)(1)(i) of this subtitle and the local share of the foundation program.

(2) The Comptroller shall distribute the amount withheld under paragraph (1) of this subsection directly to the county board.

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