
By: **Chairman, Ways and Means Committee (Departmental - Comptroller)**
Introduced and read first time: January 19, 2000
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Comptroller - Compliance Division - Cost of Administration**

3 FOR the purpose of establishing an administrative cost account to be used to
4 administer the Compliance Division of the Comptroller's Office; requiring the
5 Comptroller to distribute certain amounts from certain tax revenues to the
6 administrative cost account; and generally relating to the distribution of certain
7 tax revenues by the Comptroller and an administrative cost account to
8 administer the Compliance Division of the Comptroller's Office.

9 BY adding to
10 Article - Tax - General
11 Section 2-112
12 Annotated Code of Maryland
13 (1997 Replacement Volume and 1999 Supplement)

14 BY repealing and reenacting, with amendments,
15 Article - Tax - General
16 Section 2-301, 2-401, 2-605, 2-1302, and 2-1602
17 Annotated Code of Maryland
18 (1997 Replacement Volume and 1999 Supplement)

19 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
20 MARYLAND, That the Laws of Maryland read as follows:

21 **Article - Tax - General**

22 2-112.

23 THERE IS AN ADMINISTRATIVE COST ACCOUNT TO BE USED TO ADMINISTER
24 THE COMPLIANCE DIVISION OF THE COMPTROLLER'S OFFICE, CONSISTENT WITH
25 THE RESPONSIBILITIES OF THE COMPLIANCE DIVISION AS SET FORTH IN THE
26 ANNUAL BUDGET BILL.

1 2-301.

2 (a) From the alcoholic beverage tax revenue, the Comptroller shall distribute
3 the amount necessary to administer the alcoholic beverage tax laws to [an] THE
4 administrative cost account ESTABLISHED UNDER § 2-112 OF THIS TITLE.

5 (b) After making the distribution required under subsection (a) of this section,
6 the Comptroller shall distribute the remaining alcoholic beverage tax revenue to the
7 General Fund of the State.

8 2-401.

9 From the boxing and wrestling tax revenue, the Comptroller shall distribute
10 each quarter the amount necessary to administer the boxing and wrestling tax laws
11 in the previous quarter to [an] THE administrative cost account ESTABLISHED
12 UNDER § 2-112 OF THIS TITLE.

13 2-605.

14 (a) After making the distribution required under § 2-604 of this subtitle, from
15 the remaining income tax revenue from individuals, the Comptroller shall distribute
16 the cost of administering the income tax laws to [an] THE administrative cost
17 account ESTABLISHED UNDER § 2-112 OF THIS TITLE.

18 (b) The Comptroller shall include within the distribution required under this
19 section the amount necessary for the counties' share of the cost of administering the
20 income tax laws.

21 (c) The share of administrative costs for each county is the amount equal to
22 the product of multiplying the cost of administering the income tax laws by a fraction:

23 (1) the numerator of which is the amount of county income tax from
24 individuals collected and attributable to residents of the county; and

25 (2) the denominator of which is the total amount of income tax collected
26 from individuals and corporations.

27 2-1302.

28 After making the distribution required under § 2-1301 of this subtitle, from the
29 remaining sales and use tax revenue, the Comptroller shall distribute the amount
30 necessary to administer the sales and use tax laws to [an] THE administrative cost
31 account ESTABLISHED UNDER § 2-112 OF THIS TITLE.

32 2-1602.

33 After making the distribution required under § 2-1601 of this subtitle, from the
34 remaining tobacco tax revenue the Comptroller shall distribute the amount necessary
35 to administer the tobacco tax laws to [an] THE administrative cost account
36 ESTABLISHED UNDER § 2-112 OF THIS TITLE.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 July 1, 2000.