

215. General State school fund; equalization fund.

(d) What funds deemed levied by local boards; minimum expenditures for teachers' salaries; none for colleges, etc. In any county, all funds which the county board of education and the mayor and city council of Baltimore may be authorized to expend for schools, other than State appropriations, [and other than funds received by the county commissioners of each county and the mayor and city council of Baltimore from the Commissioner of Motor Vehicles on account of the license fees on motor vehicles, Classes A to J, inclusive, as more particularly set forth hereinbelow,] and exclusive of the amount authorized to be expended for debt service and capital outlay, may, for the purposes of the above proviso, be considered as levied by the board of county commissioners and by the mayor and city council of Baltimore, irrespective of the source or sources from which such funds may be derived; [provided, further, that the county commissioners of each county and the mayor and city council of Baltimore shall allocate and credit to the school funds of said county or the City of Baltimore the percentage of the amounts received from the Commissioner of Motor Vehicles on account of the license fees on motor vehicles, Classes A to J, inclusive, which the school tax rate in said county or in the City of Baltimore bears to the total county or Baltimore City tax rate;] and provided further, that the county board of education in each of the several counties and the Board of School Commissioners of Baltimore City eligible to share in the equalization fund shall expend no less than twenty per centum (20%) of the total budget, not including costs of transportation, debt service and capital outlay, for purposes other than teachers' salaries. But no such appropriation to any county, except as heretofore in this section provided, or to any academy, or to any college or university may be paid from the general State school fund.

222. Incentive Fund.

(7) Determination and certification of qualified participants; warrants and payments. As soon as possible after the beginning of the State school year it shall be the duty of the State Superintendent of Schools to determine which of the counties or Baltimore City are qualified to participate in this incentive fund. In determining that any county or Baltimore City is qualified to participate in this incentive fund, the State Superintendent of Schools shall make the following finding of fact: The number of pupils enrolled in public schools in each such county and in Baltimore City; the taxable basis of each such county and of Baltimore City; the total levy above that required to pay the cost of the State minimum program of education made by each such county and by Baltimore City; the amount of tax revenues raised in each county and in Baltimore City; the amount of tax revenues raised in each county and in Baltimore City by the aforesaid levy; *and* the fact that said tax revenues are being or are to be dedicated by each county and by Baltimore City for the purpose specified by sub-section (2) of this section [; and the fact that the county commissioners of each county and the mayor and city council of Baltimore have allocated and credited to the incentive fund of said county and City of Baltimore the percentage of the amounts received from the Commissioner of Motor Vehicles on account of the license fees on motor vehicles, Classes A to J, in-