

in the treasury all taxes, penalties and interest collected and received by him pursuant to this subtitle. Such proceeds shall be disbursed upon the warrant of the Comptroller for the following purposes:

(1) Such amounts as he deems necessary from time to time to provide for payment of refunds under this subtitle.

(2) Such amounts as may be required from time to time to pay the salaries and expenses of administering the provisions of this subtitle, to be paid into the general funds of the State as reimbursement for funds budgeted for this purpose.

(3) After the deductions provided for in paragraphs (1) and (2) of this subsection, [one half] SEVENTY PERCENTUM of the balance remaining shall be paid into the general funds of this State.

(4) After the deductions provided for in paragraphs (1) and (2) of this subsection and the distribution to the State, as provided in paragraph (3) of this subsection, the remainder shall be paid and distributed quarterly to each county and the City of Baltimore, to be credited into the general funds of each such political subdivision. The amount to be paid to each political subdivision shall be a prorata share of the remainder, in the same ratio from time to time as the population of the political subdivision is to the population of the State. In no event, however, shall a political subdivision be paid under this distribution for any State fiscal year a sum of money less than that political subdivision received during the calendar year of 1960 as the net collection, after the deduction of administrative and collection expenses, from a cigarette tax then imposed and collected by that political subdivision. If an extra payment is made to any political subdivision under the workings of this paragraph, in the amount necessary to assure that its payments equal its net collections in 1960, as specified, the amount of the payment first computed for that political subdivision plus the extra payment to it then shall be deducted from the total amount distributable to the several other political subdivisions; and the amount then distributable to each of the other political subdivisions shall be recalculated, as a prorata share of the remainder, in the same ratio from time to time as the population of the respective political subdivision is to the total population of these several other political subdivisions. Population figures for the purpose of these computations from time to time shall be the population records of the State Department of Health as of January 1 and July 1 of each and every year.