CHAPTER 422

(Senate Bill 148)

AN ACT to repeal and re-enact, with amendments, Section 283 ~~(d)~~ (A) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume and 1968 Supplement), title "Revenue and Taxes," subtitle "Income Tax," AND TO REPEAL SECTION 283 (D) OF THE SAID ARTICLE AND SUBTITLE OF THE CODE, to require that each county and Baltimore City must levy a local income tax of at least twenty percent (20%) of the State income tax liability for each resident, beginning in 1969.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 283 ~~(d)~~ (A) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume and 1968 Supplement), title "Revenue and Taxes," subtitle "Income Tax," be and it is hereby repealed and re-enacted, with amendments, AND THAT SECTION 283 (D) OF THE SAID ARTICLE AND SUBTITLE OF THE CODE, BE AND IT IS HEREBY REPEALED, to read as follows:

283.

~~(d) The Comptroller shall, as early as possible in 1968 and in each year thereafter, certify to each county and Baltimore City (1) his estimate of the State income tax to be collected from the residents of each such county and Baltimore City during that year, and (2) his estimate of the amounts required to be deducted from such county or Baltimore City's share of State taxes pursuant to the provisions of Section 225A of Article 77, Annotated Code of Maryland, 1965 Replacement Volume, relating to State loans for public school construction. Each county and Baltimore City must levy, for [1968]~~ ~~*1969*~~ ~~and subsequent years, a local income tax under this section, at a rate not less than [the lesser of (1)] twenty percent (20%) of the State income tax liability of each resident [or (2) such exact multiple of five percent (5%) of the State income tax liability of each resident, as will cause the amount collectible from such a levy by said county or Baltimore City, under Section 283 (c), 1967 Cumulative Supplement, to equal or exceed the amount required to be deducted from such county or Baltimore City's share of State taxes pursuant to the provisions of Section 225A of Article 77, Annotated Code of Maryland, relating to State loans for public school construction, as the same may be amended from time to time].~~

(A) THE COUNTY COUNCIL OR BOARD OF COUNTY COMMISSIONERS OF ANY COUNTY AND THE MAYOR AND CITY COUNCIL OF BALTIMORE, BY ORDINANCE OR RESOLUTION ENACTED PURSUANT TO THEIR ORDINARY AND REGULAR LEGISLATIVE PROCEDURE, ~~MAY~~ SHALL ADOPT, BY REFERENCE, A LOCAL INCOME TAX IMPOSED UPON THE RESIDENTS OF ANY COUNTY OR BALTIMORE CITY AS A PERCENTAGE OF THE LIABILITY OF SUCH RESIDENT FOR STATE INCOME TAX. ANY INCOME TAX SO ADOPTED ~~MAY~~ SHALL NOT BE LESS THAN TWENTY (20) PERCENT NOR MORE THAN FIFTY (50) PERCENT OF THE STATE INCOME TAX LIABILITY OF SUCH RESIDENT, AND ANY SUCH TAX IMPOSED, AND ANY INCREASE OR DECREASE IN ANY TAX