

locality have no direct interest, and a "public general law" is one which deals with a subject in which all the citizens of the state are interested alike, and the fact that it permits or directs differences in matters of mere administrative detail suited to the peculiar needs of localities does not make it any the less a public general law." (Citations omitted).

House Bill 990 would cut back on the power of a single charter county to impose taxes by requiring that it create a differential rate for the residents of the City of Annapolis.** We believe that this would fall within the definition of a public local law. It affects the citizens of a single county. It has a distinctly local thrust and it is not a subject in which the citizens of the state have a like interest. Moreover, this cannot be characterized as a difference in administrative detail peculiarly suited to the special needs of Anne Arundel County. Therefore, if it is on a subject covered by a grant of express powers, it would appear to run counter to the constitutional prohibition cited above.

Article 25A, Section 5(o) includes within the express powers granted to charter counties the power to assess, levy and collect taxes. In Washington Coca-Cola Co., Inc. v. Montgomery County, (Equity No. 54916 unreported) (March 19, 1976), the Circuit Court of Montgomery County*** discussed the Article 25A, Section 5(o) grant stating:

"the taxes referred to therein are property taxes ... and a reasonable interpretation of Article XI-A, Section 4, would be that the legislature is prohibited from enacting local legislation for a single charter county on the subject of property taxes ..."

The Court went on to find the legislation under consideration was permissible since it concerned excise and not property taxes for a single charter county. We find nothing in House Bill 990 to suggest that it relates to other than property taxes.

In addition to the grant of power in Article 25A to charter counties, there is a further grant of power to many of the counties of the state to create tax differentials within municipalities to allow for governmental services performed by the municipality. See Article 81, Section 32A. This power permits but does not require a county to create such a differential. Nor does it require that a differential be created in any specified amount. House Bill 990 would make the creation of such a differential mandatory on Anne Arundel County