county tax in municipalities performing services in lieu of county services or a payment by a county to municipalities providing services in lieu of county services; conforming certain previous enactments to this intent; and generally relating to tax differentials.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes Section 32A(c) Annotated Code of Maryland (1975 Replacement Volume and 1977 Supplement)

By repealing and reenacting, with amendments,

Chapter 10 of the Acts of the General Assembly of 1977
Section 1

By repealing and reenacting, with amendments,

Chapter 382 of the Acts of the General Assembly of 1977
Section 1

Preamble

The legislative intent of this Act is to permit both Worcester and Somerset Counties to either levy a county tax in those municipalities where the municipalities perform services in lieu of county services or to permit a payment by the county to municipalities providing services in lieu of county services.

Normally, such a bill would have been rather straightforward. However, in compiling the 1977 Cumulative Supplement to Article 81, Section 32A, Somerset County was cmitted inadvertantly. Thus, to effectively remove that county from the provisions of the law it is necessary to amend the most recent enactments regarding those provisions (Chapters 10 and 382 of 1977).

So as to resolve any possible ambiguity regarding what is intended to be accomplished, each of the two Chapters is now further amended to give affect to the previous action of the other. Therefore, the two counties to which those provisions of law will not apply will be Cecil and Queen Anne's Counties; now, therefore,

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes