

32A.

(c) The provisions of this section do not apply to Cecil[, ] AND Queen Anne's[, ] and Worcester] counties.

SECTION 2. AND BE IT FURTHER ENACTED, That chapter(s) of the Acts of the General Assembly be repealed, amended, or enacted to read as follows:

Chapter 10 of the Acts of 1977

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 32A of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

32A.

(a) The board of county commissioners or the county council, after consultation with municipal officials, may levy a tax on the assessable property located within one or more of the municipal corporations of the county, which is less than the general county property tax rate, if the municipal corporation performs governmental services or programs in lieu of similar county governmental services or programs. In establishing the property tax rate on the assessable property within one or more of the municipal corporations, the county may take into account the governmental services and programs which the municipal corporations perform in lieu of similar county governmental services and programs and the extent that the similar services and programs are funded through property tax revenues. The county property tax rate set for one municipal corporation does not have to be uniform among all municipal corporations within the county, and the rate set for one tax year need not be the same in any succeeding year.

(b) In lieu of a lesser rate of county property tax as provided in subsection (a) of this section, the county may make a payment to the municipal corporations to assist the municipal corporations in funding governmental services or programs which the municipal corporations perform in lieu of similar county services or programs.

(c) The provisions of this section do not apply to [Caroline,] Cecil[, ] Dorchester,] AND Queen Anne's[, ] Somerset, Talbot, and Worcester] counties.

SECTION 3. AND BE IT FURTHER ENACTED, That chapter(s) of the Acts of the General Assembly be repealed, amended, or enacted to read as follows:

Chapter 3E2 of the Acts of 1977

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF