

CHAPTER 32

(House Bill 613)

AN ACT concerning

Attorney General - Civil Suit Authorization

FOR the purpose of authorizing the Attorney General of Maryland to investigate, commence, and prosecute a civil action on the part of the State and certain residents of the State; and making this Act an emergency measure.

Preamble

WHEREAS, The action of the Commonwealth of Pennsylvania in enacting a Local Tax Enabling Act coupled with the acts of several of its political subdivisions has resulted in a number of Maryland residents of several Maryland subdivisions who are employed in Pennsylvania being denied tax credits which their coworker Pennsylvania residents enjoy; and

WHEREAS, Such disparate treatment has had a particularly significant effect upon residents of Washington County; and

WHEREAS, The Attorney General of Maryland has fully considered the matter and has concluded that such action denies those Maryland residents the privileges and immunities guaranteed them by the Constitution of the United States; and

WHEREAS, Denial of tax credits interferes in the economic activity of Maryland by unconstitutionally transferring spendable income to several political subdivisions of Pennsylvania and

WHEREAS, The unconstitutional loss of spendable income denies Maryland tax revenues derivable from this spendable income; and

WHEREAS, Maryland, through reduced economic activity and lost tax revenues, has been, in effect, subsidizing political subdivisions of Pennsylvania since 1967; now, therefore,

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Attorney General of Maryland is authorized to commence and prosecute in any appropriate court a civil action on behalf of the State of Maryland and any residents of the State of Maryland affected by the Local

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