

WICOMICO.....	49,987
WORCESTER.....	6,105.

[(2)] (3) The enrollment used in calculating the per pupil State aid for a fiscal year shall be the same as the enrollment used in the calculation of basic current expense aid for that year.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982.

Approved June 1, 1982.

CHAPTER 694

(House Bill 1245)

AN ACT concerning

Municipalities - Double Taxation ---Elimination

FOR the purpose of eliminating--the--double--taxation--of certain municipal--taxpayers municipalities in-certain counties-by-creating-a-tax equalization set-off system based--upon--the-value-of-certain-governmental-services provided-by--the--municipalities;--providing--that--the provisions--of--this--Act--shall-apply-to-all-counties, requiring certain county officials to meet with certain municipal officials; and generally relating to county taxation in certain municipalities.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
 Section 32A
 Annotated Code of Maryland
 (1980 Replacement Volume and 1981 Supplement)

Preamble

WHEREAS, Taxpayers within municipal corporations of the State of Maryland pay both county and municipal property taxes. However, in instances where a county and a municipality provide the same service, the municipal taxpayer receives and pays for the service from the municipality while continuing to pay the county for a service which he does not receive. Where these situations exist, the municipal taxpayer is being doubly taxed while receiving only 1 benefit; and