

WHEREAS, ~~The General Assembly hereby resolves that counties should eliminate the double taxation of municipal residents in certain counties by creating a negotiation process to establish a tax equalization system based upon certain governmental services provided by the municipalities, and is therefore enacting the following new, therefore,~~

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

Article 81 - Revenue and Taxes

32A.

(a) The board of county commissioners or the county council ~~after consultation~~ SHALL ANNUALLY MEET AND CONFER DISCUSS with municipal officials, [may] ~~SHALL ANNUALLY AND AFTER THIS CONSULTATION WITH MUNICIPAL OFFICIALS, SHALL 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 ~~IN AN ANNUAL CONSULTATION PROCESS IT CAN BE DEMONSTRATED THAT~~ 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~~ SHALL 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 Queen Anne's counties. ~~(c)~~

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

Approved June 1, 1982.