The Advisory Board on Liability as explained in its final report has considered the subject of sovereign, governmental, and public official immunity, as well as the subject of special taxing districts in Maryland. Based on conclusions of need and source of funding it is the intent of the Advisory Board to exclude from the ambit of this legislation bicounty agencies and soil conservation districts. Due to time constraints, the Advisory Board has chosen not to address the issue of the governmental immunity enjoyed by the special taxing district itself, but intends to leave intact the immunity as it currently exists.

The Advisory Board intends to retain the decisional law definition of a public official but seeks to supplement that definition under this section by statutory definition, so as to include persons who otherwise might fail to be categorized as a public official. Deletions of matter from earlier drafts do not express the intent of the Advisory Board on a substantive matter, but reflects decisions to address only certain issues within a certain period of time.

In conclusion, the purpose of the Advisory Board in proposing this legislation is to afford a modicum of public official immunity to officials of a special taxing district, the legal status of which is currently ambiguous; now, 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 26 - SPECIAL-TAXING-DISTRICTS MISCELLANEOUS GOVERNMENTAL ENTITIES

1.

- (A) FOR THE PURPOSES OF THIS ARTICLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.
- (B)--"SPECIAL--TAXING--DISTRICT"-MEANS-AN-AREA-SITUATED SOLELY-WITHIN-A-SINGLE-COUNTY-OR-MUNICIPALITY:
- (1)--IN---WHIGH---ONE---OR---MORE---GOVERNMENTAL; MUNICIPAL;--OR--COMMUNITY--ORIENTED--SERVICES;-FINANCED-WITH REVENUES-SECURED-IN-WHOLE-OR-IN-PART-FROM-SPECIAL--TAXES--OR ASSESSMENTS--LEVIED--ON--REAL--PROPERTY-SITUATED-WITHIN-THAT AREA;-ARE-PROVIDED-TO-ITS-RESIDENTS;-AND
- (2)--WHICH-IS-ADMINISTERED-BY-A-BODY,-ELECTED-OR APPOINTED-INDEPENDENTLY-OF-THE-COUNTY-OR-MUNICIPAL-COVERNING BODY,--WHICH--CHARACTERISTICALLY-MAKES-BUDGET-PROPOSALS,-TAX RATE-RECOMMENDATIONS,-OR-EXPENDS-SPECIAL-TAX-FUNDS-
- (C)--"OFFICIAL-OF-A-SPECIAL-TAXING-DISTRICT"-INCLUDES-A
  MEMBER-OF-THE-BODY-ADMINISTERING-THE-SPECIAL-TAXING-DISTRICT
  AND-ANY-INDIVIDUAL-ACTING-AS-TREASURER-FOR-THE-DISTRICT-