

Senate Bill No. 378

AN ACT concerning

Municipalities - Double Taxation

FOR the purpose of ~~eliminating--the--double--taxation--of certain--municipal--taxpayers--in--certain--counties--by creating--a--tax--equalization--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

WHEREAS, In some cases, county governments may also provide a service exclusively to municipal taxpayers and not to taxpayers of the unincorporated areas of the county. In some counties, the county legislative body has not recognized the problem of double taxation and has not negotiated with the legislative bodies of municipalities within those counties, to resolve the problem; and

~~WHEREAS,--The--intent--of--this--legislation--is--to--formalize the--negotiation--process--to--the--extent--that--individual municipal--quantification--will--be--necessary--to--account--for specific--county--services--paid--for,--but--not--received--by municipal--taxpayers,--and~~