

(2) Under paragraph (1) of this subsection, the time period following sale is:

(i) 60 days in Calvert, Cecil, Frederick, Kent, Queen Anne's, Talbot, Caroline, [and] Charles, AND ST. MARY'S counties; and

(ii) 180 days in Worcester County.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1983.

Approved May 31, 1983.

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CHAPTER 603

(House Bill 321)

AN ACT concerning

Municipalities - Elimination of Double Taxation  
for Governmental Services

FOR the purpose of eliminating the double taxation of property in certain municipalities in certain counties by creating a tax 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; providing for certain reports;~~ and relating generally to county taxation in certain municipalities and counties.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 32A  
Annotated Code of Maryland  
(1980 Replacement Volume and 1982 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~~