

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--these--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

WHEREAS,--A negotiation implies--cooperation--between--the--2 local--governments,--to--address--the--problem--of--double--taxation--of--municipal--taxpayers,--either--through--a--property--tax--differential--to--the--taxpayer--or--a--tax--rebate--to--the--municipal--corporation,--whichever--method--best--addresses--the--situation,--and

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,--now,--therefore,

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

32A.

(a) (1) The board of county commissioners or the county council shall annually meet and discuss with municipal officials, and after this consultation with municipal officials, [may] SHALL 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 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) (2) In lieu of a lesser rate of county property tax as provided in subsection (a) of this section PARAGRAPH (1) OF THIS