

Sincerely,
Harry Hughes
Governor

Senate Bill No. 277

AN ACT concerning

Municipalities---Double-Taxation

~~FOR the purpose of altering the provisions of law relating to county taxation of municipal property by requiring every certain county governing body bodies to levy levying a tax on certain property located in municipalities to set the tax at a rate less than the general county property tax rate if the municipal government provides certain governmental services, requiring, instead of permitting, the counties to take into account certain services and programs performed by the municipalities, exempting certain counties from the provisions of this Act, providing that the provisions of this Act shall de not apply to all counties, and generally relating to county taxation in certain municipalities:~~

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 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~~

~~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~~