

Sincerely,  
Harry Hughes  
Governor

House Bill No. 1503

AN ACT concerning

Harford County - Elimination of Double Taxation

FOR the purpose of mandating rather than permitting the Harford County Council to levy a tax on certain property located within certain municipalities that is less than the general county property tax rate if the municipalities perform certain services; and generally relating to the rate of county property taxes on certain property located in municipalities in Harford County.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 32A  
Annotated Code of Maryland  
(1980 Replacement Volume and 1983 Supplement)  
(As enacted by Chapter 603 of the Acts of  
the General Assembly of 1983)

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, 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 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