(A) IN GENERAL.

(1) EACH COUNTY SHALL SET, BY ORDINANCE OR RESOLUTION, A COUNTY INCOME TAX RATE EQUAL TO AT LEAST 20% BUT NOT MORE THAN 50% OF THE STATE INCOME TAX FOR AN INDIVIDUAL.

(2) A COUNTY INCOME TAX RATE CONTINUES UNTIL THE COUNTY CHANGES THE RATE BY ORDINANCE OR RESOLUTION.

(B) RATE CHANGE.

IF A COUNTY CHANGES ITS COUNTY INCOME TAX RATE, THE COUNTY SHALL:

(1) INCREASE OR DECREASE THE RATE IN INCREMENTS OF 5 PERCENTAGE POINTS, EFFECTIVE ON JANUARY 1 OF THE YEAR THAT THE COUNTY DESIGNATES; AND

(2) GIVE THE COMPTROLLER NOTICE OF THE RATE CHANGE AND THE EFFECTIVE DATE OF THE RATE CHANGE ON OR BEFORE JULY 1 PRIOR TO ITS EFFECTIVE DATE.

REVISOR'S NOTE: This section is new language derived without substantive change from the second and third sentences of former Art. 81, § 283(a) and the second sentence of (b).

In this section, the former references to "any current calendar year" and "each succeeding calendar year" are deleted as surplusage.

Subsection (a)(2) of this section is revised to reflect that a rate "continues until a county changes" the rate. The former power to "provide that such tax shall continue in effect for each succeeding calendar year, unless ... modified by a subsequent ordinance or resolution" was misleading, since the county has only the power to set and change the rate within certain percentages. See § 10-103 of this subtitle. Similarly, in subsection (b) of this section, the former reference to the tax being "repealed" is deleted.

Also in subsection (b) of this section, former, inaccurate reference to "any date other than December 31 of any calendar year" is deleted, for clarity in light of the specific "January 1" effective date.

Also in subsection (b) of this section, the former reference to "any such tax imposed" is deleted as obsolete since all counties have set the initial rate.

Defined terms: "Comptroller" § 1-101
"County" § 1-101 "County income tax" § 10-101
"Individual" § 10-101 "State income tax" § 10-101