

Article - Tax - General

Section 10-106(a)

Annotated Code of Maryland

(1988 Volume and 1992 Supplement)

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

**Article - Tax - General**

10-106.

(a) (1) Each county shall set, by ordinance or resolution, a county income tax equal to at least 20% but not more than 60%, to be applied to the State income tax for an individual.

(2) A county income tax rate continues until the county changes the rate by ordinance or resolution.

(3) (i) A county may not increase its county income tax rate above 50% until after the county has held a public hearing on the proposed Act, ordinance, or resolution to increase the rate.

(ii) The county shall publish at least once each week for 2 successive weeks in a newspaper of general circulation in the county:

1. notice of the public hearing; and

2. a fair summary of the proposed act, ordinance, or resolution to increase the county income tax rate above 50%.

(4) NOTWITHSTANDING PARAGRAPH (1) OR (2) OF THIS SUBSECTION, IN HOWARD COUNTY, THE COUNTY INCOME TAX RATE MAY BE CHANGED ONLY BY ORDINANCE AND NOT BY RESOLUTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1993.

Approved April 26, 1993.

**CHAPTER 181**

**(House Bill 1234)**

AN ACT concerning

**Prince George's County Sheriff's Office - Compensation**

**PG 301-93**

FOR the purpose of ~~altering the salary of the Prince George's County Sheriff~~; altering the