

~~BY repealing and reenacting, with amendments,~~

~~Article — Tax — Property~~

~~Section 6-305 and 6-306~~

~~Annotated Code of Maryland~~

~~(1994 Replacement Volume and 1996 Supplement)~~

~~BY repealing and reenacting, without amendments,~~

~~Article — Tax — Property~~

~~Section 6-307~~

~~Annotated Code of Maryland~~

~~(1994 Replacement Volume and 1996 Supplement)~~

Preamble

WHEREAS, The owners of property located within incorporated cities and towns pay property taxes to both a municipal government and a county government; and

WHEREAS, The property tax revenues collected by a county government are frequently used to pay for parallel services provided by both a municipal government and a county government; and

WHEREAS, Such parallel services may commonly include police and fire protection, road maintenance, parks and recreation, code enforcement, solid waste collection, and planning and zoning; and

WHEREAS, A situation of double taxation exists in a county when a municipal government provides services in lieu of county property-tax-funded services provided to other areas outside the municipal corporation and municipal property owners go uncompensated or undercompensated for the duplicate taxes they pay; and

WHEREAS, There are issues relating to tax equity, service delivery efficiency and service duplication; and

WHEREAS, This potentially inequitable treatment of municipal property taxpayers needs to be studied and addressed by the General Assembly; now, therefore,

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

~~Article — Tax — Property~~

~~6-305.~~

~~(a) IN THIS SECTION, "SETOFF" MEANS:~~

~~(1) THE DIFFERENCE BETWEEN THE GENERAL COUNTY PROPERTY TAX RATE AND THE PROPERTY TAX RATE THAT IS SET FOR ASSESSMENTS OF PROPERTY IN A MUNICIPAL CORPORATION; OR~~