

(2) THE BOARD OF COMMISSIONERS OF CHARLES COUNTY MAY PROVIDE BY RESOLUTION FOR MEMBERS OF A VOLUNTEER COMPANY OR AN ADVANCED LIFE SUPPORT UNIT IN THE COUNTY TO BE COVERED EMPLOYEES WHILE ON DUTY.

(J) DORCHESTER COUNTY.

A MEMBER OF A VOLUNTEER COMPANY IN DORCHESTER COUNTY IS A COVERED EMPLOYEE.

(K) FREDERICK COUNTY.

A MEMBER OF A VOLUNTEER COMPANY IN FREDERICK COUNTY IS A COVERED EMPLOYEE WHILE ON DUTY.

(L) GARRETT COUNTY.

(1) UNLESS AN ELECTION IS MADE UNDER PARAGRAPH (2) OF THIS SUBSECTION, A MEMBER OF A VOLUNTEER COMPANY IN GARRETT COUNTY IS NOT A COVERED EMPLOYEE.

(2) THE BOARD OF COUNTY COMMISSIONERS FOR GARRETT COUNTY MAY PROVIDE BY RESOLUTION FOR MEMBERS OF A VOLUNTEER COMPANY IN THE COUNTY TO BE COVERED EMPLOYEES WHILE ON DUTY.

(M) HARFORD COUNTY.

A MEMBER OF A VOLUNTEER COMPANY IN HARFORD COUNTY IS A COVERED EMPLOYEE.

(N) HOWARD COUNTY.

AN INDIVIDUAL IS A COVERED EMPLOYEE:

(1) WHILE ON DUTY AS AN ACTIVELY PARTICIPATING MEMBER OF A VOLUNTEER COMPANY IN HOWARD COUNTY; OR

(2) IF NOT COVERED UNDER ITEM (1) OF THIS SUBSECTION, WHILE A MEMBER OF A VOLUNTEER COMPANY IN HOWARD COUNTY.

(O) KENT COUNTY.

(1) AN INDIVIDUAL IS A COVERED EMPLOYEE:

(I) WHILE ON DUTY AS AN ACTIVELY PARTICIPATING MEMBER OF A VOLUNTEER COMPANY IN KENT COUNTY; OR

(II) IF NOT COVERED UNDER ITEM (I) OF THIS PARAGRAPH, WHILE A MEMBER OF A VOLUNTEER COMPANY IN KENT COUNTY.

(2) THE BOARD OF COUNTY COMMISSIONERS OF KENT COUNTY SHALL IMPOSE ANNUALLY A TAX ON ASSESSABLE PROPERTY IN