

HOUSE BILL 1295

Q2
HB 125/08 – W&M

11r3003

By: **Delegates Hixson, McIntosh, and Frick**
Introduced and read first time: February 25, 2011
Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Charter Counties – Limits**

3 FOR the purpose of authorizing the county council of certain charter counties to set a
4 property tax rate or collect certain property tax revenues under certain
5 conditions, notwithstanding any provision of a county charter that places
6 certain limits on that county's property tax rate or revenues; providing for the
7 application of this Act; and generally relating to county property tax rates and
8 revenues.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – Property
11 Section 6–202
12 Annotated Code of Maryland
13 (2007 Replacement Volume and 2010 Supplement)

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

16 **Article – Tax – Property**

17 6–202.

18 (A) The Mayor and City Council of Baltimore City or the governing body of a
19 county may impose property tax on the assessment of property that is subject to that
20 county's property tax.

21 (B) **NOTWITHSTANDING ANY PROVISION OF A COUNTY CHARTER THAT**
22 **PLACES A LIMIT ON THAT COUNTY'S PROPERTY TAX RATE OR REVENUES, A**
23 **COUNTY COUNCIL, BY A TWO-THIRDS VOTE OF THE FULL MEMBERSHIP OF THE**
24 **COUNCIL, MAY SET A PROPERTY TAX RATE THAT IS HIGHER THAN THE RATE**
25 **AUTHORIZED UNDER THE COUNTY'S CHARTER OR COLLECT MORE PROPERTY**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.



1 TAX REVENUES THAN THE REVENUES AUTHORIZED UNDER THE COUNTY'S
2 CHARTER.

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
4 June 1, 2011, and shall be applicable to all taxable years beginning after June 30,
5 2011.