

Department of Fiscal Services
Maryland General Assembly

FISCAL NOTE

House Bill 1230 (Delegate Bissett)
Ways and Means

Anne Arundel County - Sales or Use Tax on Docking or Storage of Boats

This bill prohibits Anne Arundel County from imposing a sales or use tax on space rentals for the docking or storage of boats beginning July 1, 1997. The bill also repeals the requirement that these taxes be collected and retained by the City of Annapolis.

The bill is effective July 1, 1997.

Fiscal Summary

State Effect: None.

Local Effect: None. Under Anne Arundel County local law, the boat storage sales or use tax will be reduced from the current 4% to 2% effective July 1, 1996 and be repealed entirely effective July 1, 1997.

Information Source(s): Anne Arundel County, Department of Fiscal Services

Fiscal Note History: First Reader - February 23, 1996

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Analysis by: Thomas Himler
Reviewed by: John Rixey

Direct Inquiries to:
John Rixey, Coordinating Analyst
(410) 841-3710
(301) 858-3710