

SENATE BILL 573

Q2

3lr2874

By: **Senators Robey, Kasemeyer, Kittleman, and Mathias**

Introduced and read first time: February 1, 2013

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **County Property Tax – Personal Property Rate**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the
4 governing body of a county to set a tax rate for personal property and certain
5 operating real property of less than a certain amount; repealing an obsolete
6 provision; providing for the application of this Act; and generally relating to
7 setting the county tax rate for personal property and certain operating real
8 property.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – Property
11 Section 6–302(b)(1)
12 Annotated Code of Maryland
13 (2012 Replacement Volume)

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 6–302.

18 (b) (1) Except as provided in subsection (c) of this section, §§ 6–305 and
19 6–306 of this subtitle and § 6–203 of this title:

20 (i) there shall be a single county property tax rate for all real
21 property subject to county property tax except for operating real property described in
22 § 8–109(c) of this article; and

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (ii) the county tax rate applicable to personal property and the
2 operating real property described in § 8–109(c) of this article [for taxable years
3 beginning after June 30, 2001] shall be **NO MORE THAN** 2.5 times the rate for real
4 property.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 June 1, 2013, and shall be applicable to all taxable years beginning after June 30,
7 2013.