

Article - Public Safety

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§8–101.

(a) In this subtitle the following words have the meanings indicated.

(b) (1) “Administrative costs” means any costs that are for administrative functions, including:

(i) billing and collection expenses;

(ii) promotion and marketing expenses;

(iii) taxes, fees, and assessments;

(iv) legal expenses; and

(v) other general and administrative costs as determined by the Director.

(2) “Administrative costs” does not include:

(i) accounting and financial reporting expenses, including the costs of auditing the Fund in accordance with § 8–104 of this subtitle; or

(ii) computer software, if used exclusively for fire protection, rescue, and ambulance services.

(c) “Bank account” means a checking or savings account that is maintained in a financial institution whose deposits are insured by the Federal Deposit Insurance Corporation.

(d) “Capital equipment” means any equipment item or furnishing that has:

(1) a useful life greater than 1 year; and

(2) a procurement cost of at least \$10,000 per unit.

(e) “Capital expenditure” means revenues appropriated for:

(1) the acquisition of land, buildings, or capital equipment; or

(2) new construction.

(f) (1) “Computer software” means any program that is used to cause a computer to perform a specific task or set of tasks.

(2) “Computer software” includes:

- (i) system and application programs; and
- (ii) database storage and management programs.

(g) “Director” means the Director of the Maryland Emergency Management Agency.

(h) “Encumber” means to create a legal obligation that requires a portion of an appropriation to be reserved to pay money in the future.

(i) (1) “Expenditures for fire protection” means:

(i) revenues appropriated or to be appropriated by a county for fire protection, rescue, and ambulance services; and

(ii) the proceeds of any county bonds used to finance facilities that house equipment for fire protection, rescue, and ambulance services.

(2) “Expenditures for fire protection” includes:

(i) revenues appropriated by a county to volunteer fire, rescue, and ambulance companies;

(ii) accounting and financial reporting expenses, including the costs of auditing the Fund in accordance with § 8–104 of this subtitle; and

(iii) the costs of training personnel.

(3) “Expenditures for fire protection” does not include:

(i) salaries, workers’ compensation, fringe benefits, or other personnel costs;

(ii) administrative costs;

(iii) capital expenditures; or

(iv) in Carroll County, appropriations for loans to a volunteer fire, rescue, or ambulance company, secured by mortgages, notes, or other evidence of indebtedness of the volunteer fire, rescue, or ambulance company, if the appropriations derive from the proceeds of bonds used to finance facilities that house equipment for fire protection, rescue, and ambulance services.

(j) “Fund” means the Senator William H. Amoss Fire, Rescue, and Ambulance Fund.

(k) “Legal obligation” includes:

(1) a purchase order;

- (2) a written agreement for the purchase of goods and services;
 - (3) a written agreement between a county and a volunteer fire, rescue, or ambulance company; and
 - (4) a written agreement between a county and a vendor.
- (l) (1) “Qualified municipal corporation” means a municipal corporation in the State whose expenditures for fire protection from municipal sources exceed \$25,000.
- (2) “Qualified municipal corporation” does not include Baltimore City.
- (m) “Rehabilitate”, with regard to a facility, does not include purchasing office equipment or incurring administrative expenses.
- (n) “Routine maintenance costs” means expenditures for activities that are:
- (1) normally established by a manufacturer or an industry trade association;
 - (2) planned and performed at regular intervals; and
 - (3) necessary to extend the useful life or to prevent the premature failure of building components or equipment.

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