

HOUSE BILL 177

Q1

11r0812

(PRE-FILED)

By: **Delegate Ivey**

Requested: October 1, 2020

Introduced and read first time: January 13, 2021

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Real Property Tax Rate – Prohibition on Increase During Public**
3 **Health Emergency**

4 FOR the purpose of prohibiting the Mayor and City Council of Baltimore City or the
5 governing body of a county from increasing the county real property tax rate under
6 certain emergency circumstances; providing for the application of this Act; and
7 generally relating to the county tax rate for real property.

8 BY repealing and reenacting, without amendments,
9 Article – Tax – Property
10 Section 6–302(a)
11 Annotated Code of Maryland
12 (2019 Replacement Volume and 2020 Supplement)

13 BY adding to
14 Article – Tax – Property
15 Section 6–302(d)
16 Annotated Code of Maryland
17 (2019 Replacement Volume and 2020 Supplement)

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

20 **Article – Tax – Property**

21 6–302.

22 (a) Except as otherwise provided in this section and after complying with § 6–305
23 of this subtitle, in each year after the date of finality and before the following July 1, the
24 Mayor and City Council of Baltimore City or the governing body of each county annually

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 shall set the tax rate for the next taxable year on all assessments of property subject to that
2 county's property tax.

3 **(D) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**
4 **GOVERNING BODY OF A COUNTY MAY NOT SET A REAL PROPERTY TAX RATE UNDER**
5 **THIS SECTION THAT IS HIGHER THAN THE REAL PROPERTY TAX RATE FOR THE**
6 **PRECEDING FISCAL YEAR IF THE COUNTY IS UNDER A STATE OF EMERGENCY**
7 **DECLARED BY THE GOVERNOR IN ORDER TO PROTECT THE PUBLIC HEALTH.**

8 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
9 1, 2021, and shall be applicable to all taxable years beginning after June 30, 2021.