



**JAN H. GARDNER**  
**Frederick County**  
**Executive**

**HB 1494**

**County Income Tax – Maximum  
Rate and Authority to Impose on  
an Income Bracket Basis**

**County Position: SUPPORT**

Date: March 5, 2020  
Committee: Ways & Means

Frederick County Executive Jan Gardner urges your **SUPPORT** for House Bill – 1494 County Income Tax – Maximum Rate and Authority to Impose on an Income Bracket Basis.

Effective tax policy is central to good government, requiring a careful balance that enables the provision of adequate services without constraining economic activity. Central to governments' ability to craft effective tax policy is the fundamental ability to make decisions as to what taxes to levy, on whom, and in what amounts. Governments must have the authority and flexibility to structure taxes in a way that allows them to move beyond addressing the need for revenue and to consider their effect on individuals, business and issues of fairness.

County Executive Gardner supports the provisions in the proposed legislation that:

- Enables local governments the ability to make basic tax policy decisions – who to tax and at what rate – that are currently available to the State and the Federal government;
- Protects local governance authority and autonomy by enabling local governments to choose the appropriate tax structure – flat or progressive – and tax rates within a capped amount; and
- Provides local governments with the ability and flexibility to structure local taxes with greater equity and fairness.

Frederick County Executive Gardner urges a **FAVORABLE** report for House Bill 1494.