
By: Delegates M. Burns, Rzepkowski, and Schade

Introduced and read first time: January 12, 1996

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Anne Arundel County - County Income Tax - Procedure**

3 FOR the purpose of providing that, in Anne Arundel County, the county income tax rate
4 may be changed only by ordinance and not by resolution; and providing for the
5 application of this Act.

6 BY repealing and reenacting, with amendments,
7 Article - Tax - General
8 Section 10-106(a)
9 Annotated Code of Maryland
10 (1988 Volume and 1995 Supplement)

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

13 **Article - Tax - General**

14 10-106.

15 (a) (1) Each county shall set, by ordinance or resolution, a county income tax
16 equal to at least 20% but not more than 60%, to be applied to the State income tax for an
17 individual.

18 (2) A county income tax rate continues until the county changes the rate by
19 ordinance or resolution.

20 (3) (i) A county may not increase its county income tax rate above 50%
21 until after the county has held a public hearing on the proposed act, ordinance, or
22 resolution to increase the rate.

23 (ii) The county shall publish at least once each week for 2 successive
24 weeks in a newspaper of general circulation in the county:

25 1. notice of the public hearing; and

26 2. a fair summary of the proposed act, ordinance, or resolution
27 to increase the county income tax rate above 50%.

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1 (4) Notwithstanding paragraph (1) or (2) of this subsection, in ANNE
2 ARUNDEL COUNTY OR Howard County, the county income tax rate may be changed only
3 by ordinance and not by resolution.

4 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
5 June 1, 1996 and shall be applicable to all taxable years beginning after December 31,
6 1996.