

Department of Fiscal Services
Maryland General Assembly

FISCAL NOTE

House Bill 761 (Howard County Delegation)
Judiciary

Howard County - Mental Health Authority
Ho. Co. 23-96

This bill specifies that the Howard County Mental Health Authority is a local government for purposes of the Local Government Tort Claims Act. The bill also exempts the authority from State and county taxes.

The bill is effective July 1, 1996.

Fiscal Summary

State Effect: None. Since the authority is currently exempt from State income taxes and the authority does not own any property that is subject to State taxation, State finances would not be directly affected.

Local Effect: None. Since the authority is currently exempt from county income taxes and the authority does not own any property that is subject to county taxation, Howard County finances would not be directly affected. Under the Local Government Tort Claims Act, the authority's liability would be limited to \$200,000 per individual claim and \$500,000 per total claims that arise from the same occurrence for damages resulting from tortious acts or omissions. Any potential savings resulting from the limitations on liability claims cannot be reliably estimated at this time.

Information Source(s): Office of the Comptroller, Department of Assessments and Taxation, Howard County, Department of Fiscal Services

Fiscal Note History: First Reader - February 20, 1996

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