

**Department of Fiscal Services**  
Maryland General Assembly

**FISCAL NOTE**  
**Revised**

Senate Bill 789 (Senator Amoss, *et al.*)

Budget and Taxation

Referred to Ways and Means

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**Task Force to Study County Property Tax Setoffs and Related Fiscal Issues**

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This amended bill establishes a 16-member Task Force to Study County Property Tax Setoffs and Related Fiscal Issues. The task force is required to (1) determine the current distribution of property tax burdens for parallel services provided by county and municipal governments; (2) determine the methodologies that may be used to offset the impacts of double taxation; and (3) develop legislative recommendations to encourage cooperation between county and municipal governments with regard to the equitable treatment of property taxpayers where double taxation exists, local income tax distributions, other shared tax distributions, police aid distributions, accountability for service efficiency, and efficiency loss from service duplication. The Department of Fiscal Services will staff the task force. The task force must submit a final report to the Senate Budget and Taxation Committee and the House Ways and Means Committee on or before December 15, 1997.

This bill is effective June 1, 1997.

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**Fiscal Summary**

**State Effect:** None. It is assumed that members would be reimbursed for expenses under the standard State travel regulations. Any expenditures would depend upon the time, location, and frequency of task force meetings; it is expected that these expenses would be minimal and could be absorbed within existing budgeted resources of the governmental entities represented on the task force. Staff support for the task force can be provided by the Department of Fiscal Services with existing personnel.

**Local Effect:** None.

**Small Business Effect:** None. This bill does not directly affect small businesses.

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**Information Sources:** Department of Assessments and Taxation, City of Leonardtown, Kent County, Frederick County, Carroll County, Queen Anne's County, Allegany County, Harford County, Department of Fiscal Services

**Fiscal Note History:** First Reader - March 3, 1997  
brd Revised - Senate Third Reader - April 5, 1997

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