

HOUSE BILL 1149
EMERGENCY BILL

Unofficial Copy
Q3

1999 Regular Session
(9r2440)

ENROLLED BILL
-- Ways and Means/Budget and Taxation --

Introduced by **Delegates Hixson, Healey, C. Davis, Howard, Bozman, Shriver,
and Hurson**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this
____ day of _____ at _____ o'clock, ____ M.

Speaker.

CHAPTER _____

1 AN ACT concerning

2 **County Income Tax**

3 FOR the purpose of altering the calculation of the county income tax; altering the
4 calculation of a certain required distribution of income tax revenues to certain
5 special taxing districts and municipal corporations; altering the increments by
6 which a county may change the county income tax rate; ~~altering the amount~~
7 ~~that an individual may deduct for certain exemptions to determine Maryland~~
8 ~~taxable income~~; altering the maximum amount of a certain subtraction
9 modification for two-income married couples filing joint returns; ~~allowing an~~
10 ~~individual a credit against the State income tax in certain amounts for certain~~
11 ~~exemptions allowed~~; allowing an individual a credit certain credits against the
12 county income tax ~~in a certain amount~~ under certain circumstances; providing
13 for the application of this Act; providing for a delayed effective date for part of
14 this Act; making this Act an emergency measure; and generally relating to the
15 county income tax.

16 BY repealing and reenacting, with amendments,

1 Article - Tax - General
 2 Section 2-607, 10-103(a), 10-106, 10-207(r), ~~10-211~~, 10-604, 10-704, 10-706,
 3 10-709, and 10-908(e)
 4 Annotated Code of Maryland
 5 (1997 Replacement Volume and 1998 Supplement)

6 ~~BY adding to~~
 7 ~~Article - Tax - General~~
 8 ~~Section 10-712~~
 9 ~~Annotated Code of Maryland~~
 10 ~~(1997 Replacement Volume and 1998 Supplement)~~

11 BY repealing and reenacting, with amendments,
 12 Article - Tax - General
 13 Section 2-607(b) and 10-106(a)(3)
 14 Annotated Code of Maryland
 15 (1997 Replacement Volume and 1998 Supplement)
 16 (As enacted by Section 1 of this Act)

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

19 **Article - Tax - General**

20 2-607.

21 (a) After making the distributions required under §§ 2-604 through 2-606 of
 22 this subtitle, from the remaining income tax revenue from individuals, the
 23 Comptroller shall distribute to each special taxing district that received an income
 24 tax revenue distribution in Fiscal Year 1977 and to each municipal corporation an
 25 amount that, based on the certification of the Comptroller as to State income tax
 26 liability and county income tax liability of the residents of the district or municipal
 27 corporation, equals the greater of:

28 (1) subject to subsection (b) of this section, 17% of the county income tax
 29 liability of those residents; or

30 (2) 0.37% of the Maryland taxable income of those residents[,
 31 determined as provided under § 10-106(c) of this article].

32 (b) If the county income tax rate for a county is less than [50%] 2.5%, the
 33 amount determined under subsection (a)(1) of this section shall be multiplied by a
 34 fraction:

35 (1) the numerator of which is [50%] 2.5%; and

1 (2) the denominator of which is the county income tax rate for the
2 county.

3 (c) The Comptroller shall adjust the amount distributed under subsection (a)
4 of this section to a municipal corporation or special taxing district to allow for a
5 proportionate part of refund and interest payments for a prior calendar year made
6 after a distribution is made to the municipal corporation or district for that year.

7 10-103.

8 (a) Each county shall have a county income tax [measured by the State
9 income tax, modified as provided under § 10-106(c) of this subtitle,] ON THE
10 MARYLAND TAXABLE INCOME of:

11 (1) each resident, other than a fiduciary, who on the last day of the
12 taxable year:

13 (i) is domiciled in the county; or

14 (ii) maintains a principal residence or a place of abode in the
15 county;

16 (2) each personal representative of an estate if the decedent was
17 domiciled in the county on the date of the decedent's death;

18 (3) each resident fiduciary of:

19 (i) a trust that is principally administered in the county; or

20 (ii) a trust that is otherwise principally connected to the county and
21 is not principally administered in the State; and

22 (4) except as provided in § 10-806(c) of this title, a nonresident who
23 derives income from salary, wages, or other compensation for personal services for
24 employment in the county.

25 10-106.

26 (a) (1) Each county shall set, by ordinance or resolution, a county income tax
27 equal to at least [20%] 1% but not more than [60%, to be applied to the State income
28 tax for an individual, modified as provided under subsection (d) of this section] ~~3% OF~~
29 ~~MARYLAND TAXABLE INCOME~~ THE PERCENTAGE OF AN INDIVIDUAL'S MARYLAND
30 TAXABLE INCOME AS FOLLOWS:

31 (I) 3.05% FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31,
32 1998 BUT BEFORE JANUARY 1, 2001;

33 (II) 3.10% FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31,
34 2000 BUT BEFORE JANUARY 1, 2002; AND

1 (III) 3.20% FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31,
 2 2001.

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

5 (3) (i) A county may not increase its county income tax rate above
 6 [50%] 2.5% until after the county has held a public hearing on the proposed act,
 7 ordinance, or resolution to increase the rate.

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

10 1. notice of the public hearing; and

11 2. a fair summary of the proposed act, ordinance, or
 12 resolution to increase the county income tax rate above [50%] 2.5%.

13 (4) Notwithstanding paragraph (1) or (2) of this subsection, in Howard
 14 County, the county income tax rate may be changed only by ordinance and not by
 15 resolution.

16 (b) If a county changes its county income tax rate, the county shall:

17 (1) increase or decrease the rate in increments of [2 percentage points or
 18 5 percentage points] ~~ONE TWENTIETH~~ ONE ONE-HUNDREDTH OF A PERCENTAGE
 19 POINT, effective on January 1 of the year that the county designates; and

20 (2) give the Comptroller notice of the rate change and the effective date
 21 of the rate change on or before July 1 prior to its effective date.

22 [(c) For purposes of determining the county income tax, the State income tax
 23 shall be calculated by:

24 (1) using a State tax rate of 5% for Maryland taxable income in excess of
 25 \$3,000 instead of the marginal State tax rate for individuals specified under §
 26 10-105(a)(4) of this subtitle;

27 (2) allowing a maximum of \$1,200 instead of the maximum amount
 28 specified under § 10-207(r) of this title for the subtraction modification for
 29 two-income married couples; and

30 (3) allowing \$1,200 instead of the amount specified in § 10-211(1) or (2)
 31 of this title for each exemption allowed under § 10-211(1) and (2) of this title.]

32 10-207.

33 (r) (1) In this subsection, "modified Maryland adjusted gross income" means
 34 Maryland adjusted gross income determined separately for each spouse on a joint
 35 return without regard to the subtraction allowed under this subsection.

1 (2) Subject to the limitation under paragraph (3) of this subsection, for a
 2 two-income married couple filing a joint return, the subtraction under subsection (a)
 3 of this section includes THE LESSER OF \$1,200 OR the modified Maryland adjusted
 4 gross income of the spouse with the lesser modified Maryland adjusted gross income
 5 for the taxable year.

6 [(3) The subtraction under paragraph (2) of this subsection may not
 7 exceed:

8 (i) \$1,154 for a taxable year beginning after December 31, 1997 but
 9 before January 1, 1999;

10 (ii) \$1,144 for a taxable year beginning after December 31, 1998 but
 11 before January 1, 2000;

12 (iii) \$1,144 for a taxable year beginning after December 31, 1999 but
 13 before January 1, 2001;

14 (iv) \$1,125 for a taxable year beginning after December 31, 2000 but
 15 before January 1, 2002; and

16 (v) \$1,105 for a taxable year beginning after December 31, 2001.]

17 ~~40-211.~~

18 ~~Whether or not a federal return is filed, to determine Maryland taxable income,~~
 19 ~~an individual other than a fiduciary may deduct as an exemption:~~

20 ~~(1) \$1,200 for each exemption that the individual may deduct in the~~
 21 ~~taxable year to determine federal taxable income under § 151 of the Internal Revenue~~
 22 ~~Code[;~~

23 ~~(i) \$1,750 for a taxable year beginning after December 31, 1997 but~~
 24 ~~before January 1, 1999;~~

25 ~~(ii) \$1,850 for a taxable year beginning after December 31, 1998 but~~
 26 ~~before January 1, 2000;~~

27 ~~(iii) \$1,850 for a taxable year beginning after December 31, 1999 but~~
 28 ~~before January 1, 2001;~~

29 ~~(iv) \$2,100 for a taxable year beginning after December 31, 2000 but~~
 30 ~~before January 1, 2002; and~~

31 ~~(v) \$2,400 for a taxable year beginning after December 31, 2001];~~

32 ~~(2) AN ADDITIONAL \$1,200 for each dependent, as defined in § 152 of the~~
 33 ~~Internal Revenue Code, who is at least 65 years old on the last day of the taxable year~~
 34 ~~[, an additional:~~

- 1 (i) \$1,750 for a taxable year beginning after December 31, 1997 but
2 before January 1, 1999;
- 3 (ii) \$1,850 for a taxable year beginning after December 31, 1998 but
4 before January 1, 2000;
- 5 (iii) \$1,850 for a taxable year beginning after December 31, 1999 but
6 before January 1, 2001;
- 7 (iv) \$2,100 for a taxable year beginning after December 31, 2000 but
8 before January 1, 2002; and
- 9 (v) \$2,400 for a taxable year beginning after December 31, 2001];
- 10 (3) an additional \$1,000 if the individual, on the last day of the taxable
11 year, is at least 65 years old; and
- 12 (4) an additional \$1,000 if the individual, on the last day of the taxable
13 year, is a blind individual, as described in § 10-208(e) of this subtitle.
- 14 10-604.

15 Except as otherwise provided in this subtitle, an individual shall compute the
16 county income tax by applying the county tax rate [to the State income tax computed
17 under § 10-601 or § 10-602 of this subtitle, determined as provided under § 10-106(c)
18 of this subtitle and modified by the credits allowed under Subtitle 7 of this title
19 against the county income tax] IN § 10-106 OF THIS TITLE TO MARYLAND TAXABLE
20 INCOME.

21 10-704.

22 (a) (1) An individual may claim a credit against the STATE income tax for a
23 taxable year in the amount determined under subsection (b) of this section for earned
24 income.

25 (2) AN INDIVIDUAL MAY CLAIM A CREDIT AGAINST THE COUNTY
26 INCOME TAX FOR A TAXABLE YEAR IN THE AMOUNT DETERMINED UNDER
27 SUBSECTION (C) OF THIS SECTION FOR EARNED INCOME.

28 (b) (1) Except as provided in paragraph (2) of this subsection and subject to
29 subsection [(c)] (D) of this section, the credit allowed AGAINST THE STATE INCOME
30 TAX under [subsection (a)] SUBSECTION (A)(1) of this section is the lesser of:

31 (i) 50% of the earned income credit allowable for the taxable year
32 under § 32 of the Internal Revenue Code; or

33 (ii) the State income tax for the taxable year.

34 (2) (i) An individual with one or more dependents that may be claimed
35 as exemptions may claim a refund in the amount, if any, by which the applicable
36 percentage specified in subparagraph (ii) of this paragraph of the earned income

1 credit allowable under § 32 of the Internal Revenue Code exceeds the State income
2 tax for the taxable year.

3 (ii) The applicable percentage of the earned income credit allowable
4 under § 32 of the Internal Revenue Code to be used for purposes of determining the
5 refund provided under this paragraph is:

6 1. 10% for a taxable year beginning after December 31, 1997
7 but before January 1, 2000;

8 2. 12.5% for a taxable year beginning after December 31,
9 1999 but before January 1, 2001; and

10 3. 15% for a taxable year beginning after December 31, 2000.

11 (C) SUBJECT TO SUBSECTION (D) OF THIS SECTION, THE CREDIT ALLOWED
12 AGAINST THE COUNTY INCOME TAX UNDER SUBSECTION(A)(2) OF THIS SECTION IS
13 THE LESSER OF:

14 (1) THE EARNED INCOME CREDIT ALLOWABLE FOR THE TAXABLE YEAR
15 UNDER § 32 OF THE INTERNAL REVENUE CODE MULTIPLIED BY 10 TIMES THE
16 COUNTY INCOME TAX RATE FOR THE TAXABLE YEAR; OR

17 (2) THE COUNTY INCOME TAX FOR THE TAXABLE YEAR.

18 [(c)] (D) For an individual who is a nonresident or is a resident of the State for
19 only a part of the year, the amount of the credit or refund allowed under this section
20 shall be determined based on the part of the earned income credit allowable for the
21 taxable year under § 32 of the Internal Revenue Code that is attributable to
22 Maryland, determined by multiplying the federal earned income credit by a fraction:

23 (1) the numerator of which is the Maryland adjusted gross income of the
24 individual; and

25 (2) the denominator of which is the federal adjusted gross income of the
26 individual.

27 10-706.

28 (a) Except as otherwise provided in this section[:

29 (1)], a credit allowed under this subtitle is allowed against the State
30 income tax only[; and

31 (2) the county income tax is based on the State income tax before the
32 State income tax is reduced by the credit].

33 (b) [(1)] A credit under § 10-701 of this subtitle is allowed against the total
34 county and State income taxes.

1 [(2) The county income tax is based on the amount of State income tax
2 before the State income tax is reduced by the credit.]

3 (c) [(1) A credit under § 10-704 or § 10-709 of this subtitle:

4 (i) is allowed only against the State income tax; and

5 (ii) operates to reduce the county income tax.

6 (2) Subject to paragraph (3) of this subsection, the county income tax is
7 based on the amount of State income tax after the State income tax is reduced by the
8 sum of the credits allowed under §§ 10-704 and 10-709 of this subtitle.

9 (3) (i) For purposes of determining the county income tax, the credit
10 under § 10-704 or § 10-709 of this subtitle shall be calculated using the State income
11 tax as modified under § 10-106(c) of this title.

12 (ii) If the credit allowed under § 10-704 of this subtitle for any
13 taxable year exceeds the State income tax as modified under § 10-106(c) of this title,
14 the county income tax is zero.]

15 (1) A CREDIT ALLOWED UNDER § 10-704(A)(1); OR § 10-709(B)(1); ~~OR §~~
16 ~~10-712(A)~~ OF THIS SUBTITLE IS ALLOWED AGAINST THE STATE INCOME TAX ONLY.

17 (2) A CREDIT ALLOWED UNDER § 10-704(A)(2); OR § 10-709(B)(2); ~~OR §~~
18 ~~10-712(B)~~ OF THIS SUBTITLE IS ALLOWED AGAINST THE COUNTY INCOME TAX ONLY.

19 10-709.

20 (a) (1) In this section the following words have the meanings indicated.

21 (2) "Applicable poverty income level" means the amount specified in the
22 poverty income standard that corresponds to the number of exemptions which the
23 individual is allowed and claims under § 10-211(1) of this title.

24 (3) "Eligible low income taxpayer" means an individual, or an individual
25 and the individual's spouse if they file a joint income tax return:

26 (i) whose federal adjusted gross income as modified under §§
27 10-204 through 10-206 of this title does not exceed the applicable poverty income
28 level;

29 (ii) whose earned income as defined under § 32(c)(2) of the Internal
30 Revenue Code does not exceed the applicable poverty income level;

31 (iii) who is not claimed as an exemption on another individual's tax
32 return under § 10-211 of this title; and

33 (iv) for whom the credit allowed under [§ 10-704] § 10-704(A)(1) of
34 this subtitle is less than the State income tax.

1 (4) "Poverty income standard" means the most recent poverty income
2 guideline published by the United States Department of Health and Human Services,
3 available as of July 1 of the taxable year.

4 (b) (1) An eligible low income taxpayer may claim a credit against the
5 STATE income tax for a taxable year in the amount determined under subsection (c) of
6 this section.

7 (2) AN ELIGIBLE LOW INCOME TAXPAYER MAY CLAIM A CREDIT
8 AGAINST THE COUNTY INCOME TAX FOR A TAXABLE YEAR IN THE AMOUNT
9 DETERMINED UNDER SUBSECTION (D) OF THIS SECTION.

10 (c) [(1)] Except as provided in [paragraph (2) of this subsection]
11 SUBSECTION (E) OF THIS SECTION, the credit allowed AGAINST THE STATE INCOME
12 TAX under [subsection (b)] SUBSECTION (B)(1) of this section equals the lesser of:

13 [(i)] (1) the State income tax determined after subtracting the credit
14 allowed under § 10-704(b)(1) of this subtitle; or

15 [(ii)] (2) an amount equal to 5% of the eligible low income taxpayer's
16 earned income, as defined under § 32(c)(2) of the Internal Revenue Code.

17 (D) EXCEPT AS PROVIDED IN SUBSECTION (E) OF THIS SECTION, THE CREDIT
18 ALLOWED AGAINST THE COUNTY INCOME TAX UNDER SUBSECTION (B)(2) OF THIS
19 SECTION EQUALS THE LESSER OF:

20 (1) THE COUNTY INCOME TAX DETERMINED AFTER SUBTRACTING THE
21 CREDIT ALLOWED UNDER § 10-704(C) OF THIS SUBTITLE; OR

22 (2) AN AMOUNT EQUAL TO THE COUNTY INCOME TAX RATE MULTIPLIED
23 TIMES THE ELIGIBLE LOW INCOME TAXPAYER'S EARNED INCOME, AS DEFINED
24 UNDER § 32(C)(2) OF THE INTERNAL REVENUE CODE.

25 [(2)] (E) Of the amount determined under [paragraph (1) of this
26 subsection] SUBSECTION (C) OR SUBSECTION (D) OF THIS SECTION, an individual who
27 is a nonresident or is a resident of the State for only a part of the year is allowed only
28 a fraction:

29 [(i)] (1) the numerator of which is the individual's Maryland
30 adjusted gross income; and

31 [(ii)] (2) the denominator of which is the individual's federal
32 adjusted gross income.

33 ~~10-712.~~

34 ~~(A) (1) AN INDIVIDUAL MAY CLAIM A CREDIT AGAINST THE STATE INCOME
35 TAX FOR A TAXABLE YEAR IN AN AMOUNT EQUAL TO THE LESSER OF:~~

36 ~~(1) THE STATE INCOME TAX FOR THE TAXABLE YEAR; OR~~

1 (II) ~~THE PRODUCT OF MULTIPLYING THE NUMBER OF EXEMPTIONS~~
 2 ~~ALLOWED FOR THE TAXABLE YEAR UNDER § 10-211(1) AND (2) OF THIS TITLE TIMES:~~

3 1. ~~\$31.50 FOR A TAXABLE YEAR BEGINNING AFTER~~
 4 ~~DECEMBER 31, 1998 BUT BEFORE JANUARY 1, 2001;~~

5 2. ~~\$43.20 FOR A TAXABLE YEAR BEGINNING AFTER~~
 6 ~~DECEMBER 31, 2000 BUT BEFORE JANUARY 1, 2002; AND~~

7 3. ~~\$57 FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER~~
 8 ~~31, 2001.~~

9 (2) ~~OF THE AMOUNT DETERMINED UNDER PARAGRAPH (1) OF THIS~~
 10 ~~SUBSECTION, AN INDIVIDUAL WHO IS A NONRESIDENT OR IS A RESIDENT OF THE~~
 11 ~~STATE FOR ONLY A PART OF THE YEAR IS ALLOWED ONLY A FRACTION:~~

12 (I) ~~THE NUMERATOR OF WHICH IS THE INDIVIDUAL'S MARYLAND~~
 13 ~~ADJUSTED GROSS INCOME; AND~~

14 (II) ~~THE DENOMINATOR OF WHICH IS THE INDIVIDUAL'S FEDERAL~~
 15 ~~ADJUSTED GROSS INCOME.~~

16 (B) ~~AN INDIVIDUAL MAY CLAIM A CREDIT AGAINST THE COUNTY INCOME TAX~~
 17 ~~FOR A TAXABLE YEAR IN AN AMOUNT EQUAL TO THE LESSER OF:~~

18 (1) ~~THE COUNTY INCOME TAX FOR THE TAXABLE YEAR; AND~~

19 (2) ~~THE PRODUCT OF MULTIPLYING \$1,200 TIMES THE COUNTY INCOME~~
 20 ~~TAX RATE FOR THE TAXABLE YEAR.~~

21 10-908.

22 (e) The Board of Trustees of the State Retirement and Pension System shall
 23 withhold from a payment of a death benefit to a resident payee the sum of:

24 (1) the top marginal State income tax rate for individuals under §
 25 10-105(a) of this title applied to the payment; and

26 (2) the county income tax rate applied to [5% of] the payment.

27 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland
 28 read as follows:

29 Article - Tax - General

30 2-607.

31 (b) If the county income tax rate for a county is less than [2.5%] 2.6%, the
 32 amount determined under subsection (a)(1) of this section shall be multiplied by a
 33 fraction:

- 1 (1) the numerator of which is [2.5%] 2.6%; and
- 2 (2) the denominator of which is the county income tax rate for the county.
3 10-106.
- 4 (a) (3) (i) A county may not increase its county income tax rate above
5 [2.5%] 2.6% until after the county has held a public hearing on the proposed act,
6 ordinance, or resolution to increase the rate.
- 7 (ii) The county shall publish at least once each week for 2 successive
8 weeks in a newspaper of general circulation in the county:
- 9 1. notice of the public hearing; and
- 10 2. a fair summary of the proposed act, ordinance, or
11 resolution to increase the county income tax rate above [2.5%] 2.6%.

12 SECTION ~~2.~~ 3. AND BE IT FURTHER ENACTED, That, notwithstanding any
13 other provision of law and except as provided in this section, the county income tax
14 rate in each county ~~for calendar year 1999~~, including Baltimore City, shall be ~~5%~~
15 ~~multiplied times the county income tax rate of at least 20% but not more than 60% as~~
16 ~~set by the county in accordance with § 10-106 of the Tax - General Article in effect for~~
17 ~~calendar year 1999 before the effective date of this Act.~~ determined by the table set
18 forth in this section. In lieu of the use of the table contained in this section for
19 determining the county income tax rate, the county tax rate in each county for all
20 calendar years after 1999 may be established by the county in accordance with §
21 10-106 of the Tax - General Article.

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
23 <u>Allegany</u>	<u>2.83%</u>	<u>2.82%</u>	<u>2.87%</u>	<u>2.93%</u>
24 <u>Anne Arundel</u>	<u>2.51%</u>	<u>2.50%</u>	<u>2.53%</u>	<u>2.56%</u>
25 <u>Baltimore</u>	<u>2.77%</u>	<u>2.76%</u>	<u>2.79%</u>	<u>2.83%</u>
26 <u>Baltimore City</u>	<u>2.50%</u>	<u>2.48%</u>	<u>2.51%</u>	<u>2.54%</u>
27 <u>Calvert</u>	<u>2.52%</u>	<u>2.52%</u>	<u>2.55%</u>	<u>2.60%</u>
28 <u>Caroline</u>	<u>3.04%</u>	<u>3.02%</u>	<u>3.08%</u>	<u>3.16%</u>
29 <u>Carroll</u>	<u>2.77%</u>	<u>2.77%</u>	<u>2.80%</u>	<u>2.85%</u>
30 <u>Cecil</u>	<u>2.52%</u>	<u>2.51%</u>	<u>2.55%</u>	<u>2.60%</u>
31 <u>Charles</u>	<u>2.52%</u>	<u>2.51%</u>	<u>2.55%</u>	<u>2.59%</u>
32 <u>Dorchester</u>	<u>2.52%</u>	<u>2.51%</u>	<u>2.56%</u>	<u>2.62%</u>
33 <u>Frederick</u>	<u>2.52%</u>	<u>2.51%</u>	<u>2.55%</u>	<u>2.59%</u>
34 <u>Garrett</u>	<u>2.54%</u>	<u>2.53%</u>	<u>2.58%</u>	<u>2.65%</u>
35 <u>Harford</u>	<u>2.52%</u>	<u>2.51%</u>	<u>2.55%</u>	<u>2.59%</u>
36 <u>Howard</u>	<u>2.41%</u>	<u>2.41%</u>	<u>2.43%</u>	<u>2.45%</u>
37 <u>Kent</u>	<u>2.52%</u>	<u>2.51%</u>	<u>2.54%</u>	<u>2.58%</u>

1	<u>Montgomery</u>	3.01%	3.00%	3.02%	3.05%
2	<u>Prince George's</u>	3.01%	3.00%	3.04%	3.10%
3	<u>Queen Anne's</u>	2.77%	2.76%	2.80%	2.85%
4	<u>St. Mary's</u>	2.92%	2.92%	2.97%	3.03%
5	<u>Somerset</u>	3.03%	3.01%	3.08%	3.15%
6	<u>Talbot</u>	1.76%	1.75%	1.77%	1.79%
7	<u>Washington</u>	2.52%	2.51%	2.55%	2.60%
8	<u>Wicomico</u>	3.02%	3.01%	3.05%	3.10%
9	<u>Worcester</u>	1.01%	1.00%	1.02%	1.04%

10 SECTION ~~3-4~~ 4. AND BE IT FURTHER ENACTED, That, *except as provided in*
 11 *Section 5 of this Act*, this Act shall be applicable to all taxable years beginning after
 12 December 31, 1998.

13 SECTION 5. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall
 14 take effect January 1, 2001 and shall be applicable to all taxable years beginning after
 15 December 31, 2001.

16 SECTION 4-~~6~~ 6. AND BE IT FURTHER ENACTED, That this Act is an
 17 emergency measure, is necessary for the immediate preservation of the public health
 18 and safety, has been passed by a ye and nay vote supported by three-fifths of all the
 19 members elected to each of the two Houses of the General Assembly, and shall take
 20 effect from the date it is enacted.