

HOUSE BILL 268
EMERGENCY BILL

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Q1

2001 Regular Session
11r1123
CF 11r1124

By: **Delegate Hixson**

Introduced and read first time: January 25, 2001

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 6, 2001

CHAPTER _____

1 AN ACT concerning

2 **Local Property Tax Credit - County Income Tax Rate Increases**

3 FOR the purpose of making a technical correction to a certain provision authorizing
4 certain local governments to grant a local property tax credit to offset certain
5 increases in local income tax revenues, by altering a certain reference to a
6 certain county income tax rate; making this Act an emergency measure; and
7 generally relating to a technical correction to a certain provision authorizing a
8 local property tax credit to offset certain increases in local income tax revenues.

9 BY repealing and reenacting, with amendments,
10 Article - Tax - Property
11 Section 9-221(a)
12 Annotated Code of Maryland
13 (1994 Replacement Volume and 2000 Supplement)

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

16 **Article - Tax - Property**

17 9-221.

18 (a) The Mayor and City Council of Baltimore or the governing body of a county
19 or municipal corporation may grant, by law, a property tax credit against the county
20 or municipal corporation property tax imposed on real property in order to offset in
21 whole or in part increases in the county or municipal corporation income tax revenues
22 resulting from a county income tax rate in excess of [50%] 2.6%.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency
2 measure, is necessary for the immediate preservation of the public health and safety,
3 has been passed by a yea and nay vote supported by three-fifths of all the members
4 elected to each of the two Houses of the General Assembly, and shall take effect from
5 the date it is enacted.