
By: **Anne Arundel County Delegation (By Request - Anne Arundel County Administration)**

Introduced and read first time: February 13, 2004

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Anne Arundel County - Mobile Telephone Sales and Use Tax**

3 FOR the purpose of authorizing Anne Arundel County to impose by ordinance and
4 collect a sales and use tax on mobile telephone service; requiring that revenues
5 generated by the tax on mobile telephone service under this Act be used only for
6 public safety purposes in Anne Arundel County; providing that for purposes of
7 this Act public safety purposes include the hiring of certain persons and certain
8 other necessary expenses; and generally relating to the authority of Anne
9 Arundel County to impose a sales and use tax on telephone service.

10 BY repealing and reenacting, with amendments,
11 Article 24 - Political Subdivisions - Miscellaneous Provisions
12 Section 9-602
13 Annotated Code of Maryland
14 (2001 Replacement Volume and 2003 Supplement)

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

17 **Article 24 - Political Subdivisions - Miscellaneous Provisions**

18 9-602.

19 (a) Anne Arundel County may impose, by ordinance, and collect a sales or use
20 tax on:

- 21 (1) Fuels and utilities used by commercial and industrial businesses;
- 22 (2) Residential, commercial, [and] industrial, AND MOBILE telephone
23 service; and
- 24 (3) Space rentals.

25 (b) (1) Except as provided in paragraph (2) of this subsection, any revenues
26 collected under the authority of this section within the boundaries of the City of

1 Annapolis shall be allocated and distributed in equal amounts to the City of
2 Annapolis and to Anne Arundel County.

3 (2) Any revenue generated within the boundaries of the City of
4 Annapolis from the tax on space rentals, including the tax on the room or building
5 rental tax for transients, shall be collected and retained by the City of Annapolis.

6 (c) On or after July 1, 1997, Anne Arundel County may not impose a sales and
7 use tax on space rentals for the docking or storage of boats.

8 (D) (1) REVENUES GENERATED BY THE TAX ON MOBILE TELEPHONE
9 SERVICE UNDER SUBSECTION (A)(2) OF THIS SECTION SHALL BE USED ONLY FOR
10 PUBLIC SAFETY PURPOSES IN ANNE ARUNDEL COUNTY.

11 (2) FOR PURPOSES OF THIS SUBSECTION, PUBLIC SAFETY PURPOSES
12 INCLUDE:

13 (I) THE HIRING OF ADDITIONAL POLICE OFFICERS;

14 (II) THE HIRING OF ADDITIONAL FIRE PERSONNEL, INCLUDING
15 PARAMEDICS;

16 (III) THE HIRING OF ADDITIONAL DEPUTY SHERIFFS; AND

17 (IV) ANY OTHER NECESSARY PUBLIC SAFETY RELATED EXPENSES,
18 SUCH AS TECHNOLOGY UPGRADES.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
20 October 1, 2004.