

HOUSE BILL 1295

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Q2

2004 Regular Session
(4r1053)

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

Introduced by **St. Mary's County Delegation**

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 **St. Mary's County - Emergency Services Tax**

3 FOR the purpose of establishing an emergency services tax on all real and personal
4 property in St. Mary's County for fire companies, rescue squads, and certain
5 support services organizations; authorizing the Board of County Commissioners
6 to set separate emergency services tax rates in each Election District in St.
7 Mary's County; establishing maximum allowable emergency services tax rates
8 on the assessed value of all real and personal property in St. Mary's County;
9 providing for the distribution of the emergency services tax to certain emergency
10 services providers under certain circumstances; requiring certain fire
11 companies, rescue squads, and support services organizations to submit
12 annually a budget and a certified accounting of all expenditures to the Board of
13 County Commissioners; requiring the County Commissioners to report to the St.
14 Mary's County Delegation of the General Assembly on or before a certain date
15 for a certain number of years; defining a certain term; and generally relating to
16 the St. Mary's County emergency services tax.

17 BY repealing

1 The Public Local Laws of St. Mary's County
2 Section 49-1, 49-2, and 49-6
3 Article 19 - Public Local Laws of Maryland
4 (2002 Edition, as amended)

5 BY renumbering
6 The Public Local Laws of St. Mary's County
7 Section 49-3, 49-4, and 49-5, respectively
8 to be Section 49-2, 49-3, and 49-4, respectively
9 Article 19 - Public Local Laws of Maryland
10 (2002 Edition, as amended)

11 BY adding to
12 The Public Local Laws of St. Mary's County
13 Section 49-1 to be under the amended chapter "Chapter 49. Emergency Services
14 Tax"
15 Article 19 - Public Local Laws of Maryland
16 (2002 Edition, as amended)

17 Preamble

18 WHEREAS, The County Commissioners for St. Mary's County desire to dedicate
19 a revenue stream to fire, rescue, and other emergency support services, rather than
20 requiring those entities to rely upon annual budget appropriations from the County
21 Commissioners for operating and capital revenue; and

22 WHEREAS, This action is not to impose a greater tax burden upon the citizens
23 of St. Mary's County than would otherwise exist; and

24 WHEREAS, The County Commissioners for St. Mary's County have expressed
25 publicly their intent to reduce the local real property tax rate by an amount
26 equivalent to the combined tax imposed on real property for rescue and support
27 services under Chapter 49, Section 1 of the Public Local Laws of St. Mary's County;
28 now, therefore,

29 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
30 MARYLAND, That Section(s) 49-1, 49-2, and 49-6 of Article 19 - St. Mary's County
31 of the Code of Public Local Laws of Maryland be repealed.

32 SECTION 2. AND BE IT FURTHER ENACTED, That Section(s) 49-3, 49-4,
33 and 49-5, respectively, of Article 19 - St. Mary's County of the Code of Public Local
34 Laws of Maryland be renumbered to be Section(s) 49-2, 49-3, and 49-4, respectively.

35 SECTION 3. AND BE IT FURTHER ENACTED, That the Laws of Maryland
36 read as follows:

Article 19 - St. Mary's County

Chapter 49. [Fire Tax] EMERGENCY SERVICES TAX

3 49-1.

4 A. IN THIS CHAPTER, "SUPPORT SERVICES ORGANIZATION" INCLUDES:

- 5 (1) ST. MARY'S COUNTY ADVANCED LIFE SUPPORT UNIT, INC.;
- 6 (2) THE ST. MARY'S COUNTY EMERGENCY SERVICES COMMITTEE;
- 7 (3) THE ST. MARY'S COUNTY LENGTH OF SERVICE AWARD PROGRAM;
- 8 (4) DEBT SERVICE FOR THE ST. MARY'S COUNTY CAPITAL REVOLVING
- 9 FINANCIAL FUND FOR FIRE-FIGHTING EQUIPMENT AND FACILITIES, AS
- 10 ESTABLISHED IN § 46-2B OF THIS ARTICLE; ~~AND~~

11 (5) OPERATING ALLOCATIONS TO ST. MARY'S COUNTY FIRE COMPANIES

12 AND RESCUE SQUADS PERMITTED BY CHAPTER 46-1(A) AND 46-3 OF THE ST. MARY'S

13 COUNTY CODE; AND

14 ~~(5)~~ (6) OTHER ENTITIES DESIGNATED BY THE BOARD OF COUNTY

15 COMMISSIONERS.

16 B. (1) (A) THE BOARD OF COUNTY COMMISSIONERS FOR ST. MARY'S

17 COUNTY IS AUTHORIZED TO IMPOSE ANNUALLY AN EMERGENCY SERVICES TAX ON

18 ALL REAL AND PERSONAL PROPERTY LOCATED IN THE ELECTION DISTRICTS OF ST.

19 MARY'S COUNTY.

20 (B) THE BOARD OF COUNTY COMMISSIONERS FOR ST. MARY'S

21 COUNTY IS AUTHORIZED TO SET SEPARATE EMERGENCY SERVICES TAX RATES FOR

22 EACH ELECTION DISTRICT, SUBJECT TO THE LIMITATIONS IMPOSED IN PARAGRAPH

23 (2) OF THIS SUBSECTION.

24 (2) THE EMERGENCY SERVICES TAX INCLUDES:

25 (A) THE FIRE TAX, IMPOSED AT A RATE OF NOT MORE THAN ~~5.8~~ 5.6

26 CENTS ON EACH \$100 OF ASSESSABLE REAL PROPERTY OTHER THAN OPERATING

27 REAL PROPERTY OF A PUBLIC UTILITY AND ~~14.5~~ 14 CENTS ON EACH \$100 OF

28 ASSESSABLE PERSONAL PROPERTY AND OPERATING REAL PROPERTY OF A PUBLIC

29 UTILITY;

30 (B) THE RESCUE TAX, IMPOSED AT A RATE OF NOT MORE THAN 3

31 CENTS ON EACH \$100 OF ASSESSABLE REAL PROPERTY OTHER THAN OPERATING

32 REAL PROPERTY OF A PUBLIC UTILITY AND 7.5 CENTS ON EACH \$100 OF ASSESSABLE

33 PERSONAL PROPERTY AND OPERATING REAL PROPERTY OF A PUBLIC UTILITY; AND

34 (C) THE SUPPORT SERVICES TAX, IMPOSED AT A RATE OF NOT

35 MORE THAN 2.4 CENTS ON EACH \$100 OF ASSESSABLE REAL PROPERTY OTHER THAN

1 OPERATING REAL PROPERTY OF A PUBLIC UTILITY AND 6 CENTS ON EACH \$100 OF
2 ASSESSABLE PERSONAL PROPERTY AND OPERATING REAL PROPERTY OF A PUBLIC
3 UTILITY.

4 C. THE EMERGENCY SERVICES TAX SHALL BE IMPOSED AND COLLECTED IN
5 THE SAME MANNER AS OTHER STATE AND COUNTY TAXES ARE IMPOSED AND
6 COLLECTED.

7 D. (1) THE EMERGENCY SERVICES TAX REVENUE SHALL BE DISTRIBUTED
8 TO EMERGENCY SERVICES PROVIDERS AS PROVIDED IN THIS SUBSECTION.

9 (2) (A) THE FIRE TAX REVENUE COLLECTED FROM AN ELECTION
10 DISTRICT SHALL BE DISTRIBUTED ANNUALLY BY THE COUNTY COMMISSIONERS TO
11 FIRE COMPANIES LOCATED IN THAT ELECTION DISTRICT.

12 (B) THE FIRE COMPANIES THAT RECEIVE ANY FIRE TAX REVENUE
13 SHALL SUBMIT AN ANNUAL BUDGET AND A CERTIFIED ACCOUNTING OF ALL
14 EXPENDITURES TO THE BOARD OF COUNTY COMMISSIONERS.

15 (3) (A) THE RESCUE TAX REVENUE COLLECTED FROM AN ELECTION
16 DISTRICT SHALL BE DISTRIBUTED ANNUALLY BY THE COUNTY COMMISSIONERS TO
17 RESCUE SQUADS LOCATED IN THAT ELECTION DISTRICT.

18 (B) THE RESCUE SQUADS THAT RECEIVE ANY RESCUE TAX
19 REVENUE SHALL SUBMIT AN ANNUAL BUDGET AND A CERTIFIED ACCOUNTING OF
20 ALL EXPENDITURES TO THE BOARD OF COUNTY COMMISSIONERS.

21 (4) (A) THE SUPPORT SERVICES TAX REVENUE ~~COLLECTED FROM AN~~
22 ~~ELECTION DISTRICT~~ SHALL BE DISTRIBUTED ANNUALLY BY THE COUNTY
23 COMMISSIONERS TO ~~THE~~ SUPPORT SERVICES ORGANIZATIONS LOCATED IN ~~THAT~~
24 ~~ELECTION DISTRICT~~ THE COUNTY.

25 (B) THE SUPPORT SERVICES ORGANIZATIONS THAT RECEIVE
26 SUPPORT SERVICES TAX REVENUE SHALL SUBMIT AN ANNUAL BUDGET AND A
27 CERTIFIED ACCOUNTING OF ALL EXPENDITURES TO THE BOARD OF COUNTY
28 COMMISSIONERS.

29 E. ANY EMERGENCY SERVICES TAX REVENUE THAT EXCEEDS THE
30 BUDGETARY NEEDS OF THE EMERGENCY SERVICES PROVIDERS SHALL BE USED TO
31 REDUCE THE EMERGENCY SERVICES TAX FOR THE NEXT FISCAL YEAR.

32 SECTION 4. AND BE IT FURTHER ENACTED, That the County
33 Commissioners of St. Mary's County shall report to the St. Mary's County Delegation
34 of the General Assembly on or before December 31 of 2004, 2005, and 2006, in
35 accordance with § 2-1246 of the State Government Article, on:

36 (i) the use of proceeds from the emergency services tax;

37 (ii) whether any emergency services tax increases have been offset
38 by a reduction in the St. Mary's County real property tax rate; and

1 (iii) whether the St. Mary's County budget fully and adequately
2 funds all necessary operational expenses for the County's volunteer rescue squads.

3 SECTION 5. AND BE IT FURTHER ENACTED, That this Act shall take effect
4 June 1, 2004.