
By: **St. Mary's County Delegation**
Introduced and read first time: February 13, 2004
Assigned to: Ways and Means

A BILL ENTITLED

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
18 The Public Local Laws of St. Mary's County
19 Section 49-1, 49-2, and 49-6
20 Article 19 - Public Local Laws of Maryland
21 (2002 Edition, as amended)

22 BY renumbering
23 The Public Local Laws of St. Mary's County
24 Section 49-3, 49-4, and 49-5, respectively
25 to be Section 49-2, 49-3, and 49-4, respectively
26 Article 19 - Public Local Laws of Maryland
27 (2002 Edition, as amended)

28 BY adding to
29 The Public Local Laws of St. Mary's County
30 Section 49-1 to be under the amended chapter "Chapter 49. Emergency Services
31 Tax"

1 Article 19 - Public Local Laws of Maryland
2 (2002 Edition, as amended)

3 Preamble

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

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

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

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17 of the Code of Public Local Laws of Maryland be repealed.

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

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

23 **Article 19 - St. Mary's County**

24 Chapter 49. [Fire Tax] EMERGENCY SERVICES TAX

25 49-1.

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

- 27 (1) ST. MARY'S COUNTY ADVANCED LIFE SUPPORT UNIT, INC.;
- 28 (2) THE ST. MARY'S COUNTY EMERGENCY SERVICES COMMITTEE;
- 29 (3) THE ST. MARY'S COUNTY LENGTH OF SERVICE AWARD PROGRAM;
- 30 (4) DEBT SERVICE FOR THE ST. MARY'S COUNTY CAPITAL REVOLVING
31 FINANCIAL FUND FOR FIRE-FIGHTING EQUIPMENT AND FACILITIES, AS
32 ESTABLISHED IN § 46-2B OF THIS ARTICLE; AND
- 33 (5) OTHER ENTITIES DESIGNATED BY THE BOARD OF COUNTY
34 COMMISSIONERS.

1 B. (1) (A) THE BOARD OF COUNTY COMMISSIONERS FOR ST. MARY'S
2 COUNTY IS AUTHORIZED TO IMPOSE ANNUALLY AN EMERGENCY SERVICES TAX ON
3 ALL REAL AND PERSONAL PROPERTY LOCATED IN THE ELECTION DISTRICTS OF ST.
4 MARY'S COUNTY.

5 (B) THE BOARD OF COUNTY COMMISSIONERS FOR ST. MARY'S
6 COUNTY IS AUTHORIZED TO SET SEPARATE EMERGENCY SERVICES TAX RATES FOR
7 EACH ELECTION DISTRICT, SUBJECT TO THE LIMITATIONS IMPOSED IN PARAGRAPH
8 (2) OF THIS SUBSECTION.

9 (2) THE EMERGENCY SERVICES TAX INCLUDES:

10 (A) THE FIRE TAX, IMPOSED AT A RATE OF NOT MORE THAN 5.8
11 CENTS ON EACH \$100 OF ASSESSABLE REAL PROPERTY OTHER THAN OPERATING
12 REAL PROPERTY OF A PUBLIC UTILITY AND 14.5 CENTS ON EACH \$100 OF ASSESSABLE
13 PERSONAL PROPERTY AND OPERATING REAL PROPERTY OF A PUBLIC UTILITY;

14 (B) THE RESCUE TAX, IMPOSED AT A RATE OF NOT MORE THAN 3
15 CENTS ON EACH \$100 OF ASSESSABLE REAL PROPERTY OTHER THAN OPERATING
16 REAL PROPERTY OF A PUBLIC UTILITY AND 7.5 CENTS ON EACH \$100 OF ASSESSABLE
17 PERSONAL PROPERTY AND OPERATING REAL PROPERTY OF A PUBLIC UTILITY; AND

18 (C) THE SUPPORT SERVICES TAX, IMPOSED AT A RATE OF NOT
19 MORE THAN 2.4 CENTS ON EACH \$100 OF ASSESSABLE REAL PROPERTY OTHER THAN
20 OPERATING REAL PROPERTY OF A PUBLIC UTILITY AND 6 CENTS ON EACH \$100 OF
21 ASSESSABLE PERSONAL PROPERTY AND OPERATING REAL PROPERTY OF A PUBLIC
22 UTILITY.

23 C. THE EMERGENCY SERVICES TAX SHALL BE IMPOSED AND COLLECTED IN
24 THE SAME MANNER AS OTHER STATE AND COUNTY TAXES ARE IMPOSED AND
25 COLLECTED.

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

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

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

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

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

1 (4) (A) THE SUPPORT SERVICES TAX REVENUE COLLECTED FROM AN
2 ELECTION DISTRICT SHALL BE DISTRIBUTED ANNUALLY BY THE COUNTY
3 COMMISSIONERS TO THE SUPPORT SERVICES ORGANIZATIONS LOCATED IN THAT
4 ELECTION DISTRICT.

5 (B) THE SUPPORT SERVICES ORGANIZATIONS THAT RECEIVE
6 SUPPORT SERVICES TAX REVENUE SHALL SUBMIT AN ANNUAL BUDGET AND A
7 CERTIFIED ACCOUNTING OF ALL EXPENDITURES TO THE BOARD OF COUNTY
8 COMMISSIONERS.

9 E. ANY EMERGENCY SERVICES TAX REVENUE THAT EXCEEDS THE
10 BUDGETARY NEEDS OF THE EMERGENCY SERVICES PROVIDERS SHALL BE USED TO
11 REDUCE THE EMERGENCY SERVICES TAX FOR THE NEXT FISCAL YEAR.

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

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

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

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

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