
By: **St. Mary's County Delegation**

Introduced and read first time: February 13, 2004

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 23, 2004

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

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

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

3 BY adding to
4 The Public Local Laws of St. Mary's County
5 Section 49-1 to be under the amended chapter "Chapter 49. Emergency Services
6 Tax"
7 Article 19 - Public Local Laws of Maryland
8 (2002 Edition, as amended)

9 Preamble

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

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

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

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23 of the Code of Public Local Laws of Maryland be repealed.

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

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

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

30 Chapter 49. [Fire Tax] EMERGENCY SERVICES TAX

31 49-1.

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

33 (1) ST. MARY'S COUNTY ADVANCED LIFE SUPPORT UNIT, INC.;

34 (2) THE ST. MARY'S COUNTY EMERGENCY SERVICES COMMITTEE;

- 1 (3) THE ST. MARY'S COUNTY LENGTH OF SERVICE AWARD PROGRAM;
- 2 (4) DEBT SERVICE FOR THE ST. MARY'S COUNTY CAPITAL REVOLVING
3 FINANCIAL FUND FOR FIRE-FIGHTING EQUIPMENT AND FACILITIES, AS
4 ESTABLISHED IN § 46-2B OF THIS ARTICLE; AND
- 5 (5) OTHER ENTITIES DESIGNATED BY THE BOARD OF COUNTY
6 COMMISSIONERS.

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

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

15 (2) THE EMERGENCY SERVICES TAX INCLUDES:

16 (A) THE FIRE TAX, IMPOSED AT A RATE OF NOT MORE THAN ~~5.8~~ 5.6
17 CENTS ON EACH \$100 OF ASSESSABLE REAL PROPERTY OTHER THAN OPERATING
18 REAL PROPERTY OF A PUBLIC UTILITY AND ~~14.5~~ 14 CENTS ON EACH \$100 OF
19 ASSESSABLE PERSONAL PROPERTY AND OPERATING REAL PROPERTY OF A PUBLIC
20 UTILITY;

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

25 (C) THE SUPPORT SERVICES TAX, IMPOSED AT A RATE OF NOT
26 MORE THAN 2.4 CENTS ON EACH \$100 OF ASSESSABLE REAL PROPERTY OTHER THAN
27 OPERATING REAL PROPERTY OF A PUBLIC UTILITY AND 6 CENTS ON EACH \$100 OF
28 ASSESSABLE PERSONAL PROPERTY AND OPERATING REAL PROPERTY OF A PUBLIC
29 UTILITY.

30 C. THE EMERGENCY SERVICES TAX SHALL BE IMPOSED AND COLLECTED IN
31 THE SAME MANNER AS OTHER STATE AND COUNTY TAXES ARE IMPOSED AND
32 COLLECTED.

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

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

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

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

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

10 (4) (A) THE SUPPORT SERVICES TAX REVENUE ~~COLLECTED FROM AN~~
11 ~~ELECTION DISTRICT~~ SHALL BE DISTRIBUTED ANNUALLY BY THE COUNTY
12 COMMISSIONERS TO ~~THE~~ SUPPORT SERVICES ORGANIZATIONS LOCATED IN ~~THAT~~
13 ~~ELECTION DISTRICT~~ THE COUNTY.

14 (B) THE SUPPORT SERVICES ORGANIZATIONS THAT RECEIVE
15 SUPPORT SERVICES TAX REVENUE SHALL SUBMIT AN ANNUAL BUDGET AND A
16 CERTIFIED ACCOUNTING OF ALL EXPENDITURES TO THE BOARD OF COUNTY
17 COMMISSIONERS.

18 E. ANY EMERGENCY SERVICES TAX REVENUE THAT EXCEEDS THE
19 BUDGETARY NEEDS OF THE EMERGENCY SERVICES PROVIDERS SHALL BE USED TO
20 REDUCE THE EMERGENCY SERVICES TAX FOR THE NEXT FISCAL YEAR.

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

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

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

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

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

