

Department of Legislative Services
Maryland General Assembly
2008 Session

FISCAL AND POLICY NOTE

House Bill 1566
Ways and Means

(Delegate Beitzel)

Budget and Taxation

Garrett County - Local Tax - Date of Payment

This bill alters the date by which the Garrett County Commissioners must make payments from the special fire tax levy to volunteer fire departments, from September 1 to December and June of each year.

The bill takes effect June 1, 2008.

Fiscal Summary

State Effect: None.

Local Effect: Garrett County finances would not be materially affected.

Small Business Effect: None.

Analysis

Current Law: The Garrett County Commissioners are authorized to levy a special property tax to fund local volunteer fire departments. The Public Local Laws of Garrett County specify that the special property tax levy be remitted to the volunteer fire departments by September 1 of each year. The Garrett County Code specifies that the payments be remitted semi-annually in January and June of each year.

Background: Garrett County has 14 volunteer fire departments. The special fire tax rate in fiscal 2008 is \$0.025 for real property and \$0.0625 for public utility property. The special fire property tax levy for fiscal 2008 is budgeted at \$974,282.

Additional Information

Prior Introductions: None.

Cross File: SB 953 (Senator Edwards) – Budget and Taxation.

Information Source(s): Garrett County, Department of Legislative Services

Fiscal Note History: First Reader - March 18, 2008
mll/hlb

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