

SENATE BILL 848

F1

EMERGENCY BILL

2lr1506
CF 2lr2128

By: **Senator King**

Introduced and read first time: February 3, 2012

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 14, 2012

CHAPTER _____

1 AN ACT concerning

2 **Education – Maintenance of Effort – ~~Waivers~~**

3 FOR the purpose of authorizing a county governing body, for a certain purpose and
4 under certain circumstances, to set a property tax rate that is higher than the
5 rate authorized under the county's charter or to collect more property tax
6 revenues than are authorized under the county's charter, notwithstanding any
7 provision of the county charter that places certain limits on that county's
8 property tax rate or revenues; requiring a county to appropriate to the local
9 board of education certain revenues under certain circumstances; prohibiting a
10 county from reducing certain funding to the local board of education under
11 certain circumstances; establishing a certain penalty for a county that does not
12 fund the local share of the foundation program or the maintenance of effort
13 requirement; excluding the cost of debt service incurred for school construction
14 projects from a certain calculation; requiring a county to apply to the State
15 Board of Education for a waiver from the maintenance of effort requirement
16 under certain circumstances; establishing a penalty for a county that fails to
17 apply for a waiver and fails to fund the maintenance of effort requirement;
18 establishing the following year's required maintenance of effort amount under
19 certain circumstances; establishing the application procedure for a maintenance
20 of effort waiver; ~~requiring the State Board to grant a waiver request if the~~
21 ~~county has exceeded the maintenance of effort requirement by a certain amount~~
22 ~~and has at least a certain local effort; altering certain dates by which a county~~
23 ~~and the State Board must take certain actions;~~ requiring the State
24 Superintendent of Schools to ~~provide~~ make a preliminary assessment of a
25 county's waiver ~~request to~~ application ~~the State Board;~~ requiring the State

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 Board to hold a public hearing ~~at a certain time; requiring the State Board to~~
 2 ~~consider;~~ establishing certain factors that the State Board shall consider when
 3 ~~making a decision~~ deciding whether to grant a ~~certain~~ waiver request; requiring
 4 the Department to consult with certain State agencies when making certain
 5 calculations; requiring the State Board to grant a waiver if a county has
 6 ~~satisfied certain requirements; limiting the amount of a waiver by a certain~~
 7 ~~amount; establishing the required maintenance of effort amount for the fiscal~~
 8 ~~year following a waiver; defining certain terms; and generally relating to~~
 9 ~~education funding~~ under certain circumstances; limiting the amount of a waiver
 10 that the State Board may grant under certain circumstances; authorizing a
 11 county to request a rebasing waiver under certain circumstances; requiring the
 12 State Board to consider certain factors when deciding whether to grant a
 13 rebasing waiver; requiring the Comptroller to withhold from a county a certain
 14 amount under certain circumstances and distribute the amount to the county
 15 board; establishing a certain assessment under certain circumstances; requiring
 16 the maintenance of effort amount to increase by a certain amount under certain
 17 circumstances; waiving the penalty for not meeting the maintenance of effort
 18 requirement in a certain year; establishing the maintenance of effort amount for
 19 a certain fiscal year for certain counties; requiring counties to provide a certain
 20 report under certain circumstances; requiring the Superintendent to make a
 21 certain report annually; defining certain terms; providing for the application of
 22 certain provisions of this Act; providing for the effective date of certain
 23 provisions of this Act; making this Act an emergency measure; and generally
 24 relating to local funding of education.

25 BY repealing and reenacting, with amendments,

26 Article – Education

27 Section 5-104, 5-202(d), and 5-213

28 Annotated Code of Maryland

29 (2008 Replacement Volume and 2011 Supplement)

30 ~~BY repealing and reenacting, without amendments,~~

31 ~~Article – Education~~

32 ~~Section 5-202(d)(1)~~

33 ~~Annotated Code of Maryland~~

34 ~~(2008 Replacement Volume and 2011 Supplement)~~

35 ~~BY repealing and reenacting, with amendments,~~

36 ~~Article – Education~~

37 ~~Section 5-202(d)(7)~~

38 ~~Annotated Code of Maryland~~

39 ~~(2008 Replacement Volume and 2011 Supplement)~~

40 ~~BY adding to~~

41 ~~Article – Education~~

42 ~~Section 5-202(d)(9)~~

43 ~~Annotated Code of Maryland~~

1 ~~(2008 Replacement Volume and 2011 Supplement)~~

2 BY adding to

3 Article – Education

4 Section 5–213.1

5 Annotated Code of Maryland

6 (2008 Replacement Volume and 2011 Supplement)

7 BY repealing and reenacting, without amendments,

8 Article – Tax – General

9 Section 2–604, 2–605(a), 2–606(a), and 2–607(a)

10 Annotated Code of Maryland

11 (2010 Replacement Volume and 2011 Supplement)

12 BY repealing and reenacting, with amendments,

13 Article – Tax – General

14 Section 2–608(a)

15 Annotated Code of Maryland

16 (2010 Replacement Volume and 2011 Supplement)

17 BY repealing and reenacting, with amendments,

18 Article – Education

19 Section 5–202(d)(1)

20 Annotated Code of Maryland

21 (2008 Replacement Volume and 2011 Supplement)

22 (As enacted by Section 2 of this Act)

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

25 **Article – Education**

26 5–104.

27 (a) Each county council or board of county commissioners shall levy and
28 collect a tax on the assessable property of the county which, together with other local
29 revenue available, including income tax revenues and bond money, and together with
30 estimated revenues and funds from all sources, will produce the amounts necessary to
31 meet the appropriations made in the approved annual budget of the county board.

32 (b) (1) Local funds provided for appropriations shall be paid in accordance
33 with the expenditure requirements, as certified by the county board, to the treasurer
34 of the county board on a monthly basis.

35 (2) Appropriations for school construction, permanent improvements,
36 and repairs for special purposes may be required to be paid more frequently on the

1 order of the president and secretary of the county board to the county commissioners,
 2 county council, or the county executive.

3 (c) (1) Notwithstanding any other provision in this article, this subsection
 4 applies to Wicomico County.

5 (2) The Wicomico County Council annually shall pay to the Wicomico
 6 County Board the amount of the budget of the county board that has been approved by
 7 the County Council:

8 (i) In 12 equal monthly installments; or

9 (ii) At the times on which the County Council and county board
 10 mutually agree.

11 (3) Taxes levied under this section shall be retained by the county and
 12 any annual deficiencies in the tax are the responsibility of Wicomico County.

13 **(D) (1) NOTWITHSTANDING ANY PROVISION OF A COUNTY CHARTER**
 14 **THAT PLACES A LIMIT ON THAT COUNTY'S PROPERTY TAX RATE OR REVENUES**
 15 **AND SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, A COUNTY GOVERNING**
 16 **BODY MAY SET A PROPERTY TAX RATE THAT IS HIGHER THAN THE RATE**
 17 **AUTHORIZED UNDER THE COUNTY'S CHARTER OR COLLECT MORE PROPERTY**
 18 **TAX REVENUES THAN THE REVENUES AUTHORIZED UNDER THE COUNTY'S**
 19 **CHARTER FOR THE SOLE PURPOSE OF FUNDING THE APPROVED BUDGET OF**
 20 **THE COUNTY BOARD.**

21 **(2) IF THE COUNTY GOVERNING BODY SETS A COUNTY PROPERTY**
 22 **TAX RATE THAT IS GREATER THAN THE RATE AUTHORIZED UNDER THE**
 23 **COUNTY'S CHARTER OR COLLECTS MORE PROPERTY TAX REVENUES THAN THE**
 24 **REVENUES AUTHORIZED UNDER THE COUNTY'S CHARTER, THE COUNTY:**

25 **(I) MAY NOT REDUCE FUNDING PROVIDED TO THE COUNTY**
 26 **BOARD FROM ANY OTHER LOCAL REVENUE SOURCE BELOW THE FUNDING**
 27 **LEVEL IN THE CURRENT COUNTY BUDGET; AND**

28 **(II) SHALL APPROPRIATE TO THE COUNTY BOARD ALL**
 29 **PROPERTY TAX REVENUES EXCEEDING THE AMOUNT THAT WOULD HAVE BEEN**
 30 **AVAILABLE IF THE COUNTY CHARTER LIMITATION HAD APPLIED.**

31 **(3) ON OR BEFORE DECEMBER 31 OF ANY YEAR IN WHICH A**
 32 **COUNTY SETS A PROPERTY TAX RATE AS PROVIDED IN THIS SUBSECTION, THE**
 33 **COUNTY SHALL REPORT TO THE GOVERNOR AND, IN ACCORDANCE WITH §**
 34 **2-1246 OF THE STATE GOVERNMENT ARTICLE, THE GENERAL ASSEMBLY, ON**

1 THE PROPERTY TAX RATE SET, THE ADDITIONAL AMOUNT OF REVENUES
 2 GENERATED, AND THE APPROPRIATION OF THE ADDITIONAL REVENUES.

3 ~~5-202.~~

4 ~~(d) (1) To be eligible to receive the State share of the foundation program:~~

5 ~~(i) The county governing body shall levy an annual tax~~
 6 ~~sufficient to provide an amount of revenue for elementary and secondary public~~
 7 ~~education purposes equal to the local share of the foundation program; and~~

8 ~~(ii) The county governing body shall appropriate local funds to~~
 9 ~~the school operating budget in an amount no less than the product of the county's~~
 10 ~~full-time equivalent enrollment for the current fiscal year and the local appropriation~~
 11 ~~on a per pupil basis for the prior fiscal year.~~

12 ~~(7) (i) SUBJECT TO SUBPARAGRAPH (II) OF THIS PARAGRAPH,~~
 13 ~~IF A COUNTY'S ABILITY TO FUND THE MAINTENANCE OF EFFORT REQUIREMENT~~
 14 ~~IN PARAGRAPH (1)(II) OF THIS SUBSECTION IS IMPEDED, THE COUNTY SHALL~~
 15 ~~APPLY TO THE STATE BOARD FOR A WAIVER UNDER PARAGRAPH (8) OF THIS~~
 16 ~~SUBSECTION.~~

17 ~~(II) IF A COUNTY FAILS TO APPLY TO THE STATE BOARD~~
 18 ~~FOR A TEMPORARY OR PARTIAL WAIVER FROM THE MAINTENANCE OF EFFORT~~
 19 ~~REQUIREMENT AND FAILS TO MEET THE MAINTENANCE OF EFFORT~~
 20 ~~REQUIREMENT:~~

21 ~~1. A PENALTY SHALL BE ASSESSED AS PROVIDED IN~~
 22 ~~§ 5-213 OF THIS SUBTITLE; AND~~

23 ~~2. THE MINIMUM APPROPRIATION OF LOCAL FUNDS~~
 24 ~~REQUIRED UNDER THIS SUBSECTION FOR THE NEXT FISCAL YEAR SHALL BE~~
 25 ~~CALCULATED BASED ON THE PER PUPIL LOCAL APPROPRIATION FOR THE PRIOR~~
 26 ~~FISCAL YEAR OR THE SECOND PRIOR FISCAL YEAR, WHICHEVER IS GREATER.~~

27 ~~(8) (i) The provisions of this subsection do not apply to a county if~~
 28 ~~the county is granted a temporary waiver or partial waiver from the provisions by the~~
 29 ~~State Board of Education based on a determination that:~~

30 ~~1. [the] THE county's fiscal condition significantly~~
 31 ~~impedes the county's ability to fund the maintenance of effort requirement; OR~~

32 ~~2. A COUNTY HAS SATISFIED THE REQUIREMENTS IN~~
 33 ~~PARAGRAPH (9) OF THIS SUBSECTION.~~

1 ~~(ii) [After a public hearing, the State Board of Education may~~
2 ~~grant a waiver under this paragraph in accordance with its regulations.~~

3 ~~(iii)] In order to qualify for the waiver under this paragraph OR~~
4 ~~UNDER PARAGRAPH (9) OF THIS SUBSECTION for a fiscal year, a county shall make~~
5 ~~a request for a waiver to the State Board [of Education] by [April 1] THE EARLIER OF~~
6 ~~THE SEVENTH DAY FOLLOWING THE END OF THE LEGISLATIVE REGULAR~~
7 ~~SESSION OR APRIL 20 of the prior fiscal year.~~

8 ~~(III) THE STATE SUPERINTENDENT SHALL PROVIDE A~~
9 ~~PRELIMINARY ASSESSMENT OF A WAIVER APPLICATION TO THE STATE BOARD~~
10 ~~PRIOR TO ANY PUBLIC HEARING UNDER SUBPARAGRAPH (IV) OF THIS~~
11 ~~PARAGRAPH.~~

12 ~~(IV) THE STATE BOARD SHALL HOLD A PUBLIC HEARING~~
13 ~~BEFORE ACTING ON AN APPLICATION FOR A WAIVER UNDER THIS PARAGRAPH~~
14 ~~IN ACCORDANCE WITH REGULATIONS.~~

15 ~~(V) EXCEPT AS PROVIDED IN PARAGRAPH (9) OF THIS~~
16 ~~SUBSECTION, WHEN CONSIDERING WHETHER TO GRANT A COUNTY'S WAIVER~~
17 ~~APPLICATION, THE STATE BOARD SHALL CONSIDER THE FOLLOWING FACTORS:~~

18 ~~1. EXTERNAL ENVIRONMENTAL FACTORS SUCH AS A~~
19 ~~LOSS OF A MAJOR EMPLOYER OR INDUSTRY AFFECTING A COUNTY OR A BROAD~~
20 ~~ECONOMIC DOWNTURN AFFECTING MORE THAN ONE COUNTY;~~

21 ~~2. A COUNTY'S TAX BASE;~~

22 ~~3. RATE OF INFLATION RELATIVE TO GROWTH OF~~
23 ~~STUDENT POPULATION IN A COUNTY;~~

24 ~~4. MAINTENANCE OF EFFORT REQUIREMENT~~
25 ~~RELATIVE TO A COUNTY'S STATUTORY ABILITY TO RAISE REVENUES;~~

26 ~~5. A COUNTY'S HISTORY OF EXCEEDING THE~~
27 ~~REQUIRED MAINTENANCE OF EFFORT AMOUNT UNDER PARAGRAPH (1) OF THIS~~
28 ~~SUBSECTION;~~

29 ~~6. AN AGREEMENT BETWEEN A COUNTY AND A~~
30 ~~COUNTY BOARD THAT A WAIVER SHOULD BE GRANTED; AND~~

31 ~~7. SIGNIFICANT REDUCTIONS IN STATE AID TO A~~
32 ~~COUNTY AND MUNICIPALITIES OF THE COUNTY FOR THE FISCAL YEAR FOR~~
33 ~~WHICH A WAIVER IS APPLIED.~~

1 ~~[(iv)] (VI) The State Board [of Education] shall inform the~~
2 ~~county whether the waiver for a fiscal year is approved or denied in whole or in part~~
3 ~~[by May 15 of the prior fiscal year] NO LATER THAN 30 DAYS AFTER RECEIPT OF~~
4 ~~AN APPLICATION OR MAY 20 OF THE PRIOR FISCAL YEAR, WHICHEVER IS~~
5 ~~EARLIER.~~

6 ~~[(v)] (VII) [If] EXCEPT AS PROVIDED IN PARAGRAPH (9) OF~~
7 ~~THIS SUBSECTION, IF the State Board [of Education] grants a county a temporary~~
8 ~~waiver or partial waiver from the provisions of this subsection for any fiscal year, the~~
9 ~~minimum appropriation of local funds required under this subsection for the county to~~
10 ~~be eligible to receive the State share of the foundation program for the next fiscal year~~
11 ~~shall be calculated based on the per pupil local appropriation for the prior fiscal year~~
12 ~~or the second prior fiscal year, whichever is greater.~~

13 ~~(9) (I) IN THIS PARAGRAPH, "LOCAL EFFORT" MEANS A~~
14 ~~COUNTY'S EDUCATION APPROPRIATION DIVIDED BY THE COUNTY'S WEALTH.~~

15 ~~(II) THIS PARAGRAPH APPLIES TO A COUNTY THAT HAS:~~

16 ~~1. EXCEEDED THE MAINTENANCE OF EFFORT~~
17 ~~REQUIREMENT UNDER PARAGRAPH (1) OF THIS SUBSECTION BY AN AVERAGE~~
18 ~~OF AT LEAST 5% IN THE PRIOR 5 FISCAL YEARS; AND~~

19 ~~2. AN AVERAGE LOCAL EFFORT OF AT LEAST 1% IN~~
20 ~~THE PRIOR 5 FISCAL YEARS.~~

21 ~~(III) THE STATE BOARD SHALL GRANT A WAIVER REQUEST~~
22 ~~IF THE COUNTY SATISFIES THE REQUIREMENTS IN SUBPARAGRAPH (II) OF THIS~~
23 ~~PARAGRAPH.~~

24 ~~(IV) THE AMOUNT OF THE WAIVER MAY NOT EXCEED 10% OF~~
25 ~~THE AVERAGE OF THE COUNTY'S MAINTENANCE OF EFFORT APPROPRIATION IN~~
26 ~~THE PRIOR 5 FISCAL YEARS.~~

27 ~~(V) FOR THE FISCAL YEAR FOLLOWING A WAIVER, THE~~
28 ~~MINIMUM APPROPRIATION OF LOCAL FUNDS REQUIRED UNDER THIS~~
29 ~~SUBSECTION FOR THE COUNTY TO BE ELIGIBLE TO RECEIVE THE STATE SHARE~~
30 ~~OF THE FOUNDATION PROGRAM FOR THE NEXT FISCAL YEAR SHALL BE~~
31 ~~CALCULATED BASED ON THE PER PUPIL LOCAL APPROPRIATION FOR THE PRIOR~~
32 ~~FISCAL YEAR APPROVED BY THE STATE BOARD UNDER THIS PARAGRAPH.~~

33 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland
34 read as follows:

Article – Education

5–202.

(d) (1) (I) [To be eligible to receive the State share of the foundation program:

(i) The] SUBJECT TO § 5–213.1 OF THIS SUBTITLE, THE county governing body shall levy AND APPROPRIATE an annual tax sufficient to provide an amount of revenue for elementary and secondary public education purposes equal to the local share of the foundation program[; and].

(ii) [The] SUBJECT TO § 5–213 OF THIS SUBTITLE, THE county governing body shall appropriate local funds to the school operating budget in an amount no less than the product of the county’s full–time equivalent enrollment for the current fiscal year and the local appropriation on a per pupil basis for the prior fiscal year.

(2) Except as provided in paragraph (3) of this subsection, for purposes of this subsection, the local appropriation on a per pupil basis for the prior fiscal year for a county is derived by dividing the county’s highest local appropriation to its school operating budget for the prior fiscal year by the county’s full–time equivalent enrollment for the prior fiscal year. For example, the calculation of the foundation aid for fiscal year 2003 shall be based on the highest local appropriation for the school operating budget for a county for fiscal year 2002. Program shifts between a county operating budget and a county school operating budget may not be used to artificially satisfy the requirements of this paragraph.

(3) For purposes of this subsection, for fiscal year 1997 and each subsequent fiscal year, the calculation of the county’s highest local appropriation to its school operating budget for the prior fiscal year shall exclude:

(i) A nonrecurring cost that is supplemental to the regular school operating budget, if the exclusion qualifies under regulations adopted by the State Board; [and]

(ii) A cost of a program that has been shifted from the county school operating budget to the county operating budget; AND

(III) THE COST OF DEBT SERVICE INCURRED FOR SCHOOL CONSTRUCTION PROJECTS.

(4) The county board must present satisfactory evidence to the county government that any appropriation under paragraph (3)(i) of this subsection is used only for the purpose designated by the county government in its request for approval.

1 (5) Any appropriation that is not excluded under paragraph (3)(i) of
2 this subsection as a qualifying nonrecurring cost shall be included in calculating the
3 county's highest local appropriation to its school operating budget.

4 (6) Qualifying nonrecurring costs, as defined in regulations adopted by
5 the State Board, shall include but are not limited to:

6 (i) Computer laboratories;

7 (ii) Technology enhancement;

8 (iii) New instructional program start-up costs; and

9 (iv) Books other than classroom textbooks.

10 **(7) (I) SUBJECT TO SUBPARAGRAPH (II) OF THIS PARAGRAPH,**
11 **IF A COUNTY'S ABILITY TO FUND THE MAINTENANCE OF EFFORT REQUIREMENT**
12 **IN PARAGRAPH (1)(II) OF THIS SUBSECTION IS IMPEDED, THE COUNTY SHALL**
13 **APPLY UNDER PARAGRAPH (8) OF THIS SUBSECTION TO THE STATE BOARD FOR**
14 **A WAIVER.**

15 **(II) IF A COUNTY FAILS TO APPLY TO THE STATE BOARD**
16 **FOR A WAIVER FROM THE MAINTENANCE OF EFFORT REQUIREMENT AND FAILS**
17 **TO MEET THE MAINTENANCE OF EFFORT REQUIREMENT:**

18 **1. THE COUNTY SHALL BE ASSESSED IN**
19 **ACCORDANCE WITH § 5-213 OF THIS SUBTITLE; AND**

20 **2. THE MINIMUM APPROPRIATION OF LOCAL FUNDS**
21 **REQUIRED UNDER THIS SUBSECTION FOR THE NEXT FISCAL YEAR SHALL BE**
22 **CALCULATED BASED ON THE PER PUPIL LOCAL APPROPRIATION FOR THE PRIOR**
23 **FISCAL YEAR IN WHICH THE COUNTY MET THE MAINTENANCE OF EFFORT**
24 **REQUIREMENT UNDER PARAGRAPH (1)(II) OF THIS SUBSECTION.**

25 **[(7)] (8) (i) The [provisions] MAINTENANCE OF EFFORT**
26 **REQUIREMENT IN PARAGRAPH (1)(II) of this subsection [do] DOES not apply to a**
27 **county if the county REQUESTS AND is granted a [temporary waiver or partial]**
28 **waiver from the [provisions] REQUIREMENT by the State Board [of Education] based**
29 **on:**

30 **1. [a] A determination UNDER THIS PARAGRAPH that**
31 **the county's fiscal condition significantly impedes the county's ability to fund the**
32 **maintenance of effort requirement;**

1 **2. SUBJECT TO PARAGRAPH (9) OF THIS**
2 **SUBSECTION, AN AGREEMENT BETWEEN THE COUNTY AND THE COUNTY BOARD**
3 **TO REDUCE RECURRING COSTS; OR**

4 **3. SUBJECT TO PARAGRAPH (10) OF THIS**
5 **SUBSECTION, A DETERMINATION THAT A COUNTY'S ABILITY TO MEET THE**
6 **MAINTENANCE OF EFFORT REQUIREMENT IS PERMANENTLY IMPEDED.**

7 (ii) [After a public hearing, the State Board of Education may
8 grant a waiver under this paragraph in accordance with its regulations.

9 (iii) In order to qualify for [the] A waiver [under this paragraph]
10 for a fiscal year, a county shall make a request for a waiver to the State Board [of
11 Education by April 1] BY THE EARLIER OF THE SEVENTH DAY FOLLOWING THE
12 END OF THE LEGISLATIVE REGULAR SESSION OR APRIL 20 of the prior fiscal year.

13 **(III) THE STATE SUPERINTENDENT SHALL PROVIDE A**
14 **PRELIMINARY ASSESSMENT OF A WAIVER REQUEST TO THE STATE BOARD**
15 **BEFORE A PUBLIC HEARING HELD IN ACCORDANCE WITH SUBPARAGRAPH (IV)**
16 **OF THIS PARAGRAPH.**

17 **(IV) BEFORE ACTING ON A REQUEST FOR A WAIVER, THE**
18 **STATE BOARD SHALL HOLD A PUBLIC HEARING IN ACCORDANCE WITH**
19 **REGULATIONS ADOPTED BY THE STATE BOARD.**

20 **(V) EXCEPT AS PROVIDED IN PARAGRAPH (9) OF THIS**
21 **SUBSECTION, WHEN CONSIDERING WHETHER TO GRANT A COUNTY'S WAIVER**
22 **REQUEST, THE STATE BOARD SHALL CONSIDER THE FOLLOWING FACTORS:**

23 1. **EXTERNAL ENVIRONMENTAL FACTORS SUCH AS A**
24 **LOSS OF A MAJOR EMPLOYER OR INDUSTRY AFFECTING A COUNTY OR A BROAD**
25 **ECONOMIC DOWNTURN AFFECTING MORE THAN ONE COUNTY;**

26 2. **A COUNTY'S TAX BASE;**

27 3. **RATE OF INFLATION RELATIVE TO GROWTH OF**
28 **STUDENT POPULATION IN A COUNTY;**

29 4. **MAINTENANCE OF EFFORT REQUIREMENT**
30 **RELATIVE TO A COUNTY'S STATUTORY ABILITY TO RAISE REVENUES;**

31 5. **A COUNTY'S HISTORY OF EXCEEDING THE**
32 **REQUIRED MAINTENANCE OF EFFORT AMOUNT UNDER PARAGRAPH (1)(II) OF**
33 **THIS SUBSECTION;**

1 **6. AN AGREEMENT BETWEEN A COUNTY AND A**
2 **COUNTY BOARD THAT A WAIVER SHOULD BE GRANTED;**

3 **7. SIGNIFICANT REDUCTIONS IN STATE AID TO A**
4 **COUNTY AND MUNICIPALITIES OF THE COUNTY FOR THE FISCAL YEAR FOR**
5 **WHICH A WAIVER IS REQUESTED;**

6 **8. THE NUMBER OF WAIVERS A COUNTY HAS**
7 **RECEIVED IN THE PAST 5 YEARS; AND**

8 **9. THE HISTORY OF COMPENSATION ADJUSTMENTS**
9 **FOR EMPLOYEES OF THE COUNTY BOARD AND COUNTY GOVERNMENT.**

10 **[(iv)] (VI) The State Board [of Education] shall inform the**
11 **county whether the waiver for a fiscal year is approved or denied in whole or in part**
12 **[by May 15 of the prior fiscal year] NO LATER THAN 30 DAYS AFTER RECEIPT OF**
13 **AN APPLICATION OR MAY 20 OF THE PRIOR FISCAL YEAR, WHICHEVER IS**
14 **EARLIER.**

15 **[(v)] (VII) [If the State Board of Education grants] EXCEPT AS**
16 **PROVIDED IN PARAGRAPHS (9) AND (10) OF THIS SUBSECTION, IF a county IS**
17 **GRANTED a [temporary waiver or partial] waiver from the provisions of this**
18 **subsection BY EITHER THE STATE BOARD OR THE GENERAL ASSEMBLY for any**
19 **fiscal year, the minimum appropriation of local funds required under this subsection**
20 **[for the county to be eligible to receive the State share of the foundation program] for**
21 **the next fiscal year shall be calculated based on the per pupil local appropriation for**
22 **the prior fiscal year [or the second prior fiscal year, whichever is greater] IN WHICH**
23 **THE COUNTY MET THE MAINTENANCE OF EFFORT REQUIREMENT UNDER**
24 **PARAGRAPH (1)(II) OF THIS SUBSECTION.**

25 **(9) (I) THIS PARAGRAPH APPLIES TO A COUNTY THAT**
26 **REQUESTS A WAIVER UNDER PARAGRAPH (8)(I)2 OF THIS SUBSECTION.**

27 **(II) 1. THE STATE BOARD SHALL GRANT A WAIVER**
28 **REQUEST IN THE AMOUNT THAT HAS BEEN AGREED ON BY THE COUNTY AND**
29 **COUNTY BOARD THAT IS ATTRIBUTABLE TO REDUCTIONS IN RECURRING COSTS.**

30 **2. IF THE REDUCTION IN RECURRING COSTS**
31 **INCLUDES REDUCTIONS IN PERSONNEL OR PERSONNEL COSTS, THEN THE**
32 **STATE BOARD SHALL GRANT A WAIVER REQUEST IN THE AMOUNT THAT HAS**
33 **BEEN MUTUALLY AGREED ON BY THE COUNTY, COUNTY BOARD, AND EXCLUSIVE**
34 **EMPLOYEE REPRESENTATIVE.**

1 (III) THE AMOUNT OF THE AGREED ON WAIVER MAY BE LESS
 2 THAN THE ENTIRE AMOUNT OF THE REDUCTION IN RECURRING COSTS.

3 (IV) THE AMOUNT OF THE AGREED ON WAIVER MAY NOT:

4 1. EXCEED THE ENTIRE AMOUNT OF THE
 5 REDUCTION IN RECURRING COSTS; OR

6 2. REDUCE A COUNTY'S EDUCATION
 7 APPROPRIATION BELOW THE AMOUNT REQUIRED IN PARAGRAPH (1)(I) OF THIS
 8 SUBSECTION.

9 (V) THE MINIMUM APPROPRIATION OF LOCAL FUNDS
 10 REQUIRED UNDER THIS SUBSECTION FOR THE NEXT FISCAL YEAR SHALL BE
 11 CALCULATED BASED ON THE PER PUPIL LOCAL APPROPRIATION FOR THE
 12 CURRENT FISCAL YEAR APPROVED BY THE STATE BOARD UNDER THIS
 13 PARAGRAPH.

14 (10) (I) IN THIS PARAGRAPH THE FOLLOWING TERMS HAVE THE
 15 MEANINGS INDICATED.

16 1. "EDUCATION APPROPRIATION" INCLUDES ANY
 17 MONEY REDIRECTED TO A COUNTY BOARD UNDER § 5-213 OR § 5-213.1 OF THIS
 18 SUBTITLE.

19 2. "EDUCATION EFFORT" MEANS A COUNTY'S
 20 EDUCATION APPROPRIATION DIVIDED BY THE COUNTY'S WEALTH.

21 3. "5-YEAR MOVING AVERAGE" MEANS THE
 22 AVERAGE OF THE 5 YEARS BEFORE THE WAIVER YEAR.

23 4. "WAIVER YEAR" MEANS THE FISCAL YEAR FOR
 24 WHICH A WAIVER FROM THE MAINTENANCE OF EFFORT REQUIREMENT IN
 25 PARAGRAPH (1)(II) OF THIS SUBSECTION IS REQUESTED.

26 (II) THIS PARAGRAPH APPLIES TO A COUNTY THAT HAS:

27 1. RECEIVED A WAIVER UNDER PARAGRAPH (8)(I)1
 28 OF THIS SUBSECTION FROM THE MAINTENANCE OF EFFORT REQUIREMENT; AND

29 2. A REQUIRED COUNTY EDUCATION
 30 APPROPRIATION UNDER PARAGRAPH (1)(II) OF THIS SUBSECTION FOR THE
 31 WAIVER YEAR THAT EXCEEDS 100% OF THE STATEWIDE 5-YEAR MOVING
 32 AVERAGE OF EDUCATION EFFORT TIMES A COUNTY'S LOCAL WEALTH.

1 (III) A COUNTY THAT SATISFIES THE REQUIREMENTS UNDER
2 SUBPARAGRAPH (II) OF THIS PARAGRAPH MAY REQUEST A REBASING WAIVER
3 FROM THE STATE BOARD.

4 (IV) WHEN CONSIDERING WHETHER TO GRANT A COUNTY'S
5 WAIVER REQUEST UNDER THIS PARAGRAPH, THE STATE BOARD SHALL
6 CONSIDER THE FOLLOWING FACTORS:

7 1. WHETHER A COUNTY HAS SUBMITTED
8 SUFFICIENT EVIDENCE THAT THE FACTORS IN PARAGRAPH (8)(V) OF THIS
9 SUBSECTION WILL AFFECT A COUNTY'S ONGOING ABILITY TO MEET THE
10 MAINTENANCE OF EFFORT REQUIREMENT;

11 2. WHETHER A COUNTY IS AT ITS MAXIMUM TAXING
12 AUTHORITY UNDER THE LAW;

13 3. WHETHER A COUNTY'S EDUCATION
14 APPROPRIATION IS COMMENSURATE WITH A COUNTY'S WEALTH;

15 4. WHETHER A COUNTY'S HISTORY OF EXCEEDING
16 THE REQUIRED MAINTENANCE OF EFFORT HAS MADE MEETING THE
17 MAINTENANCE OF EFFORT REQUIREMENT IN FUTURE YEARS UNSUSTAINABLE;
18 AND

19 5. WHETHER A COUNTY HAS RECEIVED A REBASING
20 WAIVER IN THE PAST 5 YEARS.

21 (V) IF THE STATE BOARD GRANTS A REBASING WAIVER
22 UNDER THIS PARAGRAPH, THE AMOUNT OF THE WAIVER FOR ANY FISCAL YEAR
23 IS LIMITED TO THE LESSER OF:

24 1. AN AMOUNT THAT WOULD RESULT IN A COUNTY'S
25 EDUCATION EFFORT FOR THE WAIVER YEAR FALLING BELOW THE LEVEL
26 ESTABLISHED IN SUBPARAGRAPH (II)2 OF THIS PARAGRAPH; OR

27 2. A. FOR A COUNTY WITH A 5-YEAR MOVING
28 AVERAGE FOR EDUCATION EFFORT THAT IS LESS THAN OR EQUAL TO 110% OF
29 THE STATEWIDE 5-YEAR MOVING AVERAGE OF EDUCATION EFFORT, 1% OF THE
30 COUNTY'S REQUIRED MAINTENANCE OF EFFORT REQUIREMENT;

31 B. FOR A COUNTY WITH A 5-YEAR MOVING AVERAGE
32 FOR EDUCATION EFFORT THAT IS MORE THAN 110% AND LESS THAN OR EQUAL

1 TO 120% OF THE STATEWIDE 5-YEAR MOVING AVERAGE OF EDUCATION EFFORT,
2 2% OF THE COUNTY'S REQUIRED MAINTENANCE OF EFFORT REQUIREMENT; OR

3 C. FOR A COUNTY WITH A 5-YEAR MOVING AVERAGE
4 FOR EDUCATION EFFORT THAT IS MORE THAN 120% OF THE 5-YEAR MOVING
5 STATEWIDE AVERAGE OF EDUCATION EFFORT, 3% OF THE COUNTY'S REQUIRED
6 MAINTENANCE OF EFFORT REQUIREMENT.

7 (VI) 1. IF THE STATE BOARD GRANTS A REBASING
8 WAIVER UNDER THIS PARAGRAPH, THE MINIMUM APPROPRIATION OF LOCAL
9 FUNDS REQUIRED UNDER THIS SUBSECTION FOR THE NEXT FISCAL YEAR SHALL
10 BE CALCULATED BASED ON THE PER PUPIL LOCAL APPROPRIATION FOR THE
11 CURRENT FISCAL YEAR APPROVED BY THE STATE BOARD UNDER THIS
12 PARAGRAPH.

13 2. IF THE STATE BOARD GRANTS A REBASING
14 WAIVER TO BE IMPLEMENTED OVER A MULTIYEAR PERIOD, WHICH MAY NOT
15 EXCEED 3 YEARS, IN EACH YEAR THE MINIMUM APPROPRIATION OF LOCAL
16 FUNDS REQUIRED UNDER THIS SUBSECTION FOR THE NEXT FISCAL YEAR SHALL
17 BE CALCULATED BASED ON THE PER PUPIL LOCAL APPROPRIATION FOR THE
18 CURRENT FISCAL YEAR APPROVED BY THE STATE BOARD UNDER THIS
19 PARAGRAPH.

20 (VII) IF THE STATE BOARD DOES NOT GRANT A WAIVER
21 UNDER THIS PARAGRAPH, THE MINIMUM APPROPRIATION OF LOCAL FUNDS
22 REQUIRED UNDER THIS SUBSECTION FOR THE NEXT FISCAL YEAR SHALL BE
23 CALCULATED BASED ON THE PER PUPIL LOCAL APPROPRIATION FOR THE PRIOR
24 FISCAL YEAR IN WHICH THE COUNTY MET THE MAINTENANCE OF EFFORT
25 REQUIREMENT UNDER PARAGRAPH (1)(II) OF THIS SUBSECTION.

26 (VIII) NOTHING IN THIS PARAGRAPH PRECLUDES A COUNTY
27 FROM ALSO REQUESTING A WAIVER FROM THE MAINTENANCE OF EFFORT
28 REQUIREMENT UNDER PARAGRAPH (9) OF THIS SUBSECTION FOR THE SAME
29 FISCAL YEAR AS THE WAIVER REQUESTED UNDER THIS PARAGRAPH.

30 (11) IN MAKING THE CALCULATIONS REQUIRED UNDER THIS
31 SUBSECTION, THE DEPARTMENT SHALL CONSULT WITH THE DEPARTMENT OF
32 BUDGET AND MANAGEMENT AND THE DEPARTMENT OF LEGISLATIVE
33 SERVICES.

34 (12) (I) A COUNTY SHALL SUBMIT TO THE SUPERINTENDENT
35 THE COUNTY'S APPROVED BUDGET NO LATER THAN 7 DAYS AFTER APPROVAL
36 OF THE BUDGET OR JUNE 30, WHICHEVER IS EARLIER.

1 (ii) NO LATER THAN 15 DAYS AFTER RECEIPT OF THE
2 COUNTY'S APPROVED BUDGET THE SUPERINTENDENT SHALL CERTIFY
3 WHETHER THE COUNTY HAS MET THE FUNDING REQUIREMENTS ESTABLISHED
4 UNDER THIS SUBSECTION AND SHALL NOTIFY THE COUNTY AND COUNTY BOARD
5 OF THAT CERTIFICATION.

6 (13) ON OR BEFORE DECEMBER 31 OF EACH YEAR THE
7 DEPARTMENT SHALL REPORT TO THE GOVERNOR AND, IN ACCORDANCE WITH §
8 2-1246 OF THE STATE GOVERNMENT ARTICLE, THE GENERAL ASSEMBLY, ON
9 ALL WAIVER REQUESTS, MAINTENANCE OF EFFORT CALCULATIONS MADE BY
10 THE DEPARTMENT AND THE COUNTY, THE DEPARTMENT'S DECISIONS
11 REGARDING WAIVER REQUESTS, THE DEPARTMENT'S CERTIFICATION OF
12 WHETHER A COUNTY HAS MET THE REQUIREMENT, AND ANY OTHER
13 INFORMATION RELATING TO A COUNTY'S REQUEST FOR A WAIVER AND THE
14 DEPARTMENT'S MAINTENANCE OF EFFORT DECISIONS.

15 5-213.

16 (a) After notification from the State Superintendent that a county is not
17 complying with the provisions of the State program of public education, the State
18 Comptroller shall withhold any installment due the county from the General State
19 School Fund.

20 (b) (1) If the Superintendent finds that a county [is not complying with
21 the maintenance of local effort provisions of § 5-202 of this subtitle or that a county]
22 fails to meet the requirements of Subtitle 4 of this title, the Superintendent shall
23 notify the county of such noncompliance.

24 (2) If a county disputes the finding within 30 days of the issuance of
25 such notice, the dispute shall be promptly referred to the State Board of Education
26 which shall make a final determination.

27 (3) Upon receipt of certification of noncompliance by the
28 Superintendent or the State Board, [as the case may be,] the Comptroller shall
29 suspend, until notification of compliance is received[;

30 (i) For noncompliance with Subtitle 4 of this title], payment of
31 any funds due the county for the current fiscal year, as provided under § 5-202 of this
32 subtitle which are appropriated in the General State School Fund, to the extent that
33 the State's aid due the county in the current fiscal year under that section in the Fund
34 exceeds the amount which the county received in the prior fiscal year[; and

35 (ii) For noncompliance with § 5-202(d) of this subtitle, payment
36 of any funds due the county for the following fiscal year, as provided under § 5-202 of
37 this subtitle, which are appropriated in the General State School Fund, in the amount

1 that the State's aid due the county in the current fiscal year under that section in the
2 Fund exceeded the amount that the county received in the prior fiscal year].

3 (C) (1) IF THE SUPERINTENDENT FINDS THAT A COUNTY IS NOT
4 COMPLYING WITH THE MAINTENANCE OF LOCAL EFFORT PROVISIONS OF §
5 5-202(D)(1)(II) OF THIS SUBTITLE, THE SUPERINTENDENT SHALL NOTIFY THE
6 COUNTY OF SUCH NONCOMPLIANCE.

7 (2) IF A COUNTY DISPUTES THE FINDING WITHIN 15 DAYS AFTER
8 THE ISSUANCE OF A NOTICE UNDER PARAGRAPH (1) OF THIS SUBSECTION, THE
9 DISPUTE SHALL BE REFERRED PROMPTLY TO THE STATE BOARD, WHICH SHALL
10 MAKE A FINAL DETERMINATION.

11 (3) (I) WITHIN 15 DAYS OF RECEIPT OF CERTIFICATION OF
12 NONCOMPLIANCE BY THE SUPERINTENDENT OR THE STATE BOARD AND
13 SUBJECT TO SUBPARAGRAPH (II) OF THIS PARAGRAPH, THE COMPTROLLER
14 SHALL, UNDER § 2-608 OF THE TAX - GENERAL ARTICLE, WITHHOLD INCOME
15 TAX REVENUE FROM THE COUNTY SO THAT THE TOTAL AMOUNT WITHHELD IS
16 EQUAL TO THE AMOUNT BY WHICH A COUNTY FAILED TO MEET THE
17 MAINTENANCE OF EFFORT REQUIREMENT.

18 (II) THE COMPTROLLER SHALL DISTRIBUTE THE AMOUNT
19 WITHHELD UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH DIRECTLY TO THE
20 COUNTY BOARD.

21 5-213.1.

22 (A) IF THE SUPERINTENDENT FINDS THAT A COUNTY IS NOT
23 COMPLYING WITH THE LOCAL SHARE OF THE FOUNDATION FLOOR REQUIRED
24 UNDER § 5-202(D)(1)(I) OF THIS SUBTITLE, THE SUPERINTENDENT SHALL
25 NOTIFY THE COUNTY OF SUCH NONCOMPLIANCE.

26 (B) IF A COUNTY DISPUTES THE FINDING WITHIN 15 DAYS OF THE
27 ISSUANCE OF A NOTICE UNDER SUBSECTION (A) OF THIS SECTION, THE DISPUTE
28 SHALL BE REFERRED PROMPTLY TO THE STATE BOARD, WHICH SHALL MAKE A
29 FINAL DETERMINATION.

30 (C) (1) WITHIN 15 DAYS OF RECEIPT OF CERTIFICATION OF
31 NONCOMPLIANCE BY THE SUPERINTENDENT OR THE STATE BOARD AND
32 SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, THE COMPTROLLER SHALL,
33 UNDER § 2-608 OF THE TAX - GENERAL ARTICLE, WITHHOLD INCOME TAX
34 REVENUE FROM THE COUNTY SO THAT THE TOTAL AMOUNT WITHHELD IS
35 EQUAL TO THE STATE SHARE OF THE FOUNDATION PROGRAM PLUS THE

1 DIFFERENCE BETWEEN THE AMOUNT APPROPRIATED BY THE COUNTY UNDER §
2 5-202(D)(1)(I) AND THE LOCAL SHARE OF THE FOUNDATION PROGRAM.

3 (2) THE COMPTROLLER SHALL DISTRIBUTE THE AMOUNT
4 WITHHELD UNDER PARAGRAPH (1) OF THIS SUBSECTION DIRECTLY TO THE
5 COUNTY BOARD.

6 Article – Tax – General

7 2-604.

8 From the income tax revenue from individuals, the Comptroller shall distribute
9 the amount necessary to pay refunds relating to income tax from individuals to the
10 income tax refund account.

11 2-605.

12 (a) After making the distribution required under § 2-604 of this subtitle,
13 from the remaining income tax revenue from individuals, the Comptroller shall
14 distribute the cost of administering the income tax laws to an administrative cost
15 account.

16 2-606.

17 (a) After making the distributions required under §§ 2-604 and 2-605 of this
18 subtitle, from the remaining income tax revenue from individuals, the Comptroller
19 shall distribute to an unallocated individual revenue account the income tax revenue:

20 (1) with respect to which an income tax return is not filed; and

21 (2) that is attributable to:

22 (i) income tax withheld from salary, wages, or other
23 compensation for personal services under Title 10 of this article; or

24 (ii) estimated income tax payments by individuals.

25 2-607.

26 (a) After making the distributions required under §§ 2-604 through 2-606 of
27 this subtitle, from the remaining income tax revenue from individuals, the
28 Comptroller shall distribute to each special taxing district that received an income tax
29 revenue distribution in fiscal year 1977 and to each municipal corporation an amount
30 that, based on the certification of the Comptroller as to State income tax liability and
31 county income tax liability of the residents of the district or municipal corporation,
32 equals the greater of:

1 (1) subject to subsection (b) of this section, 17% of the county income
 2 tax liability of those residents; or

3 (2) 0.37% of the Maryland taxable income of those residents.

4 2-608.

5 (a) (1) AFTER MAKING THE DISTRIBUTIONS REQUIRED UNDER §§
 6 2-604 THROUGH 2-607 OF THIS SUBTITLE, IF IT IS DETERMINED THAT A
 7 COUNTY HAS NOT MET THE LOCAL FUNDING REQUIREMENTS FOR EDUCATION
 8 UNDER § 5-202(D) OF THE EDUCATION ARTICLE, THE COMPTROLLER SHALL
 9 DISTRIBUTE TO THE COUNTY BOARD OF EDUCATION AN AMOUNT EQUAL TO THE
 10 AMOUNT CALCULATED UNDER § 5-213 OR § 5-213.1 OF THE EDUCATION
 11 ARTICLE.

12 (2) After making the distributions required under §§ 2-604 through
 13 2-607 of this subtitle AND PARAGRAPH (1) OF THIS SUBSECTION, the Comptroller
 14 shall distribute to each county the remaining income tax revenue from individuals
 15 attributable to the county income tax for that county.

16 ~~SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect~~
 17 ~~July 1, 2012.~~

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

20 Article – Education

21 5-202.

22 (d) (1) (i) Subject to § 5-213.1 of this subtitle, the county governing
 23 body shall levy and appropriate an annual tax sufficient to provide an amount of
 24 revenue for elementary and secondary public education purposes equal to the local
 25 share of the foundation program.

26 (ii) 1. [Subject] EXCEPT AS PROVIDED IN
 27 SUBSUBPARAGRAPH 2 OF THIS SUBPARAGRAPH AND SUBJECT to § 5-213 of this
 28 subtitle, the county governing body shall appropriate local funds to the school
 29 operating budget in an amount no less than the product of the county's full-time
 30 equivalent enrollment for the current fiscal year and the local appropriation on a per
 31 pupil basis for the prior fiscal year.

32 2. IN EACH FISCAL YEAR IF A COUNTY'S EDUCATION
 33 EFFORT, AS DEFINED IN PARAGRAPH (10) OF THIS SUBSECTION, IS BELOW 100%
 34 OF THE STATEWIDE 5-YEAR MOVING AVERAGE OF EDUCATION EFFORT, THE

1 REQUIRED MAINTENANCE OF EFFORT AMOUNT FOR THE COUNTY SHALL BE
2 ADJUSTED BY INCREASING THE PER PUPIL AMOUNT BY THE LESSER OF:

3 A. A COUNTY'S INCREASE IN THE LOCAL WEALTH
4 PER PUPIL;

5 B. THE STATEWIDE AVERAGE INCREASE IN LOCAL
6 WEALTH PER PUPIL; OR

7 C. 2.5%.

8 SECTION 4. AND BE IT FURTHER ENACTED, That, notwithstanding any
9 other provision of law, no penalty shall be applied to any county that did not meet the
10 maintenance of effort requirement in fiscal 2012.

11 SECTION 5. AND BE IT FURTHER ENACTED, That, notwithstanding any
12 other provision of law, for a county that does not meet the maintenance of effort
13 funding requirement under § 5-202(d) of the Education Article in fiscal year 2012 and
14 has a county income tax rate of 3.2%, the maintenance of effort funding requirement
15 for fiscal year 2013 shall be based on the local funds appropriated to the school
16 operating budget for fiscal year 2012.

17 SECTION 6. AND BE IT FURTHER ENACTED, That, except as provided in
18 Section 5 of this Act, the required fiscal year 2013 maintenance of effort amount under
19 § 5-202(d) of the Education Article for a county that did not meet the maintenance of
20 effort requirement in fiscal year 2012 shall be calculated based on the per pupil
21 amount required for the county to meet maintenance of effort in fiscal year 2012.

22 SECTION 7. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall
23 be applicable to all taxable years beginning after June 30, 2012.

24 SECTION 8. AND BE IT FURTHER ENACTED, That Section 3 of this Act shall
25 take effect July 1, 2014.

26 SECTION 9. AND BE IT FURTHER ENACTED, That this Act is an emergency
27 measure, is necessary for the immediate preservation of the public health or safety,
28 has been passed by a yea and nay vote supported by three-fifths of all the members
29 elected to each of the two Houses of the General Assembly and, except as provided in
30 Section 8 of this Act, shall take effect from the date it is enacted.