

# SENATE BILL 105

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By: **Senator Waugh**

Introduced and read first time: January 13, 2017

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **St. Mary's County – Fire Tax and Rescue Tax – Distribution of Revenue**

3 FOR the purpose of altering the distribution of revenue from the St. Mary's County fire tax;  
4 altering the distribution of revenue from the St. Mary's County rescue tax; and  
5 generally relating to the distribution of revenue from the St. Mary's County fire tax  
6 and St. Mary's County rescue tax.

7 BY repealing and reenacting, with amendments,  
8 The Public Local Laws of St. Mary's County  
9 Section 49–1  
10 Article 19 – Public Local Laws of Maryland  
11 (2007 Edition and March 2014 Supplement, as amended)

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

14 **Article 19 – St. Mary's County**

15 49–1.

16 A. In this chapter, “support services organization” includes:

17 (1) St. Mary's County Advanced Life Support Unit, Inc.;

18 (2) The St. Mary's County Emergency Services Committee;

19 (3) The St. Mary's County Length of Service Award Program;

20 (4) Debt service for the St. Mary's County Capital Revolving Financial  
21 Fund for Fire–Fighting Equipment and Facilities, as established in section 46–2B of this  
22 article;

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (5) Operating allocations to St. Mary's County fire companies and rescue  
2 squads permitted by chapter [subsections] 46-1(A) and 46-3 of the St. Mary's County Code;  
3 and

4 (6) Other entities designated by the Board of County Commissioners.

5 B. (1) (A) The Board of County Commissioners for St. Mary's County is  
6 authorized to impose annually an emergency services tax on all real and personal property  
7 located in the election districts of St. Mary's County.

8 (B) The Board of County Commissioners for St. Mary's County is  
9 authorized to set separate emergency services tax rates for each election district, subject to  
10 the limitations imposed in paragraph (2) of this subsection.

11 (2) The emergency services tax includes:

12 (A) The fire tax, imposed at a rate of not more than five and  
13 six-tenths (5.6) cents on each one hundred dollars (\$100.00) of assessable real property  
14 other than operating real property of a public utility and fourteen (14) cents on each one  
15 hundred dollars (\$100.00) of assessable personal property and operating real property of a  
16 public utility;

17 (B) The rescue tax, imposed at a rate of not more than three (3) cents  
18 on each one hundred dollars (\$100.00) of assessable real property other than operating real  
19 property of a public utility and seven and one-half (7.5) cents on each one hundred dollars  
20 (\$100.00) of assessable personal property and operating real property of a public utility;  
21 and

22 (C) The support services tax, imposed at a rate of not more than two  
23 and four-tenths (2.4) cents on each one hundred dollars (\$100.00) of assessable real  
24 property other than operating real property of a public utility and six (6) cents on each one  
25 hundred dollars (\$100.00) of assessable personal property and operating real property of a  
26 public utility.

27 C. The emergency services tax shall be imposed and collected in the same manner  
28 as other state and county taxes are imposed and collected.

29 D. (1) The emergency services tax revenue shall be distributed to emergency  
30 services providers as provided in this subsection.

31 (2) (A) The fire tax revenue collected from an election district shall be  
32 distributed annually by the County Commissioners to fire companies located in that  
33 election district, **EXCEPT THAT:**

1                   **(I) THE FIRE TAX REVENUE COLLECTED FROM THE**  
2 **FOURTH ELECTION DISTRICT SHALL BE DISTRIBUTED TO FIRE COMPANIES LOCATED**  
3 **IN THE FIFTH ELECTION DISTRICT; AND**

4                   **(II) THE FIRE TAX REVENUE COLLECTED FROM THE**  
5 **NINTH ELECTION DISTRICT SHALL BE DISTRIBUTED TO FIRE COMPANIES LOCATED**  
6 **IN THE SECOND ELECTION DISTRICT.**

7                   (B) The fire companies that receive any fire tax revenue shall submit  
8 an annual budget and a certified accounting of all expenditures to the Board of County  
9 Commissioners.

10                  (3) (A) The rescue tax revenue collected from an election district shall  
11 be distributed annually by the County Commissioners to rescue squads located in that  
12 election district, **EXCEPT THAT:**

13                   **(I) THE RESCUE TAX REVENUE COLLECTED FROM THE**  
14 **FOURTH ELECTION DISTRICT SHALL BE DISTRIBUTED TO RESCUE SQUADS LOCATED**  
15 **IN THE FIFTH ELECTION DISTRICT; AND**

16                   **(II) THE RESCUE TAX REVENUE COLLECTED FROM THE**  
17 **NINTH ELECTION DISTRICT SHALL BE DISTRIBUTED TO RESCUE SQUADS LOCATED**  
18 **IN THE SECOND ELECTION DISTRICT.**

19                   (B) The rescue squads that receive any rescue tax revenue shall  
20 submit an annual budget and a certified accounting of all expenditures to the Board of  
21 County Commissioners.

22                  (4) (A) The support services tax revenue shall be distributed annually  
23 by the County Commissioners to support services organizations located in the county.

24                   (B) The support services organizations that receive support services  
25 tax revenue shall submit an annual budget and a certified accounting of all expenditures  
26 to the Board of County Commissioners.

27                  E. Any emergency services tax revenue that exceeds the budgetary needs of the  
28 emergency services providers shall be used to reduce the emergency services tax for the  
29 next fiscal year.

30                  SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
31 1, 2017.