

# HOUSE BILL 1208

Q2  
HB 1540/25 – HRU

6lr3108

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By: **Delegate Fisher**

Introduced and read first time: February 11, 2026

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Calvert County – Payment in Lieu of Taxes Agreements – Emergency Services**

3 FOR the purpose of authorizing the County Commissioners of Calvert County to use certain  
4 revenue from certain payment in lieu of taxes agreements to fund certain support  
5 services organizations and support services programs in a certain manner; and  
6 generally relating to emergency services in Calvert County.

7 BY adding to

8 The Public Local Laws of Calvert County

9 Section 7–101 through 7–104 to be under the new title “Title 7. Emergency Services”

10 Article 5 – Public Local Laws of Maryland

11 (2002 Edition and October 2024 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 5 – Calvert County**

15 **TITLE 7. EMERGENCY SERVICES.**

16 **7–101.**

17 **(A) IN THIS TITLE THE FOLLOWING WORDS HAVE THE MEANINGS**  
18 **INDICATED.**

19 **(B) “FIRST DUE AREA” MEANS A DELINEATED GEOGRAPHICAL AREA**  
20 **APPROVED BY THE CALVERT COUNTY FIRE AND RESCUE COMMISSION IN WHICH A**  
21 **VOLUNTEER FIRE COMPANY OR RESCUE SQUAD NORMALLY PROVIDES FIRE OR**  
22 **RESCUE SERVICES IN THE EVENT OF A FIRE OR ANOTHER EMERGENCY.**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (C) "SUPPORT SERVICES ORGANIZATION" INCLUDES:

2 (1) CALVERT COUNTY FIRE COMPANIES AND RESCUE SQUADS;

3 (2) THE CALVERT ADVANCED LIFE SUPPORT UNIT;

4 (3) THE CALVERT COUNTY RESCUE DIVE TEAM; AND

5 (4) OTHER VOLUNTEER FIRE, RESCUE, AND MEDICAL ENTITIES AND  
6 EMERGENCY SERVICE PROVIDERS DESIGNATED BY THE COUNTY COMMISSIONERS.

7 (D) "SUPPORT SERVICES PROGRAM" INCLUDES:

8 (1) DEBT SERVICE FOR FIRE-FIGHTING AND RESCUE EQUIPMENT,  
9 APPARATUSES, AND FACILITIES;

10 (2) THE CALVERT COUNTY LENGTH OF SERVICE AWARD PROGRAM;

11 (3) CALVERT COUNTY VOLUNTEER RECRUITMENT AND RETENTION  
12 PROGRAMS;

13 (4) CALVERT COUNTY PROPERTY TAX INCENTIVE PROGRAMS FOR  
14 VOLUNTEERS; AND

15 (5) OTHER VOLUNTEER FIRE, RESCUE, MEDICAL, AND OTHER  
16 EMERGENCY SERVICE PROGRAMS DESIGNATED BY THE COUNTY COMMISSIONERS.

17 7-102.

18 THE COUNTY MAY DISTRIBUTE A PORTION OF THE REVENUE COLLECTED  
19 UNDER ANY PAYMENT IN LIEU OF TAXES AGREEMENT IN EFFECT ON OR AFTER  
20 OCTOBER 1, 2026, IN AN AMOUNT THAT THE COUNTY COMMISSIONERS DEEM  
21 APPROPRIATE TO SUPPORT SERVICES ORGANIZATIONS AND SUPPORT SERVICES  
22 PROGRAMS IN ACCORDANCE WITH THIS TITLE.

23 7-103.

24 (A) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION,  
25 REVENUE COLLECTED UNDER ANY PAYMENT IN LIEU OF TAXES AGREEMENT IN  
26 EFFECT ON OR AFTER OCTOBER 1, 2026, SHALL BE DISTRIBUTED TO THE  
27 VOLUNTEER FIRE COMPANY OR RESCUE SQUAD FOR EACH FIRST DUE AREA IF THE  
28 VOLUNTEER FIRE COMPANY OR RESCUE SQUAD:

1 (I) SUBMITS AN ANNUAL BUDGET AND A CERTIFIED  
2 ACCOUNTING OF ALL EXPENDITURES TO THE COUNTY COMMISSIONERS; AND

3 (II) IS IN GOOD STANDING WITH THE STATE AND THE COUNTY'S  
4 FIRE AND RESCUE COMMISSION AND MAINTAINS ITS NONPROFIT CERTIFICATION  
5 FROM THE INTERNAL REVENUE SERVICE.

6 (2) NOTWITHSTANDING PARAGRAPH (1) OF THIS SUBSECTION, A  
7 PORTION OF THE REVENUE COLLECTED UNDER ANY PAYMENT IN LIEU OF TAXES  
8 AGREEMENT IN EFFECT ON OR AFTER OCTOBER 1, 2026, SHALL BE DISTRIBUTED, IN  
9 AMOUNTS DEEMED APPROPRIATE BY THE COUNTY COMMISSIONERS, TO:

10 (I) THE CALVERT ADVANCED LIFE SUPPORT UNIT IF THE  
11 CALVERT ADVANCED LIFE SUPPORT UNIT:

12 1. SUBMITS AN ANNUAL BUDGET AND A CERTIFIED  
13 ACCOUNTING OF ALL EXPENDITURES TO THE COUNTY COMMISSIONERS; AND

14 2. IS IN GOOD STANDING WITH THE STATE AND THE  
15 COUNTY'S FIRE AND RESCUE COMMISSION AND MAINTAINS ITS NONPROFIT  
16 CERTIFICATION FROM THE INTERNAL REVENUE SERVICE;

17 (II) THE CALVERT COUNTY RESCUE DIVE TEAM IF THE  
18 CALVERT COUNTY RESCUE DIVE TEAM:

19 1. SUBMITS AN ANNUAL BUDGET AND A CERTIFIED  
20 ACCOUNTING OF ALL EXPENDITURES TO THE COUNTY COMMISSIONERS; AND

21 2. IS IN GOOD STANDING WITH THE STATE AND THE  
22 COUNTY'S FIRE AND RESCUE COMMISSION AND MAINTAINS ITS NONPROFIT  
23 CERTIFICATION FROM THE INTERNAL REVENUE SERVICE;

24 (III) THE CALVERT COUNTY LENGTH OF SERVICE AWARD  
25 PROGRAM;

26 (IV) CALVERT COUNTY VOLUNTEER RECRUITMENT AND  
27 RETENTION PROGRAMS;

28 (V) CALVERT COUNTY PROPERTY TAX INCENTIVE PROGRAMS  
29 FOR VOLUNTEERS; AND

30 (VI) OTHER SUPPORT SERVICES ORGANIZATIONS AND SUPPORT  
31 SERVICES PROGRAMS DESIGNATED BY THE COUNTY COMMISSIONERS.

1           **(B) THE AMOUNT OF FUNDS RECEIVED UNDER SUBSECTION (A)(1) OF THIS**  
2 **SECTION BY A VOLUNTEER FIRE COMPANY OR RESCUE SQUAD SHALL BE USED FOR**  
3 **THE FOLLOWING PURPOSES WHEN APPROVED BY THE GOVERNING BODY OF THE**  
4 **VOLUNTEER FIRE COMPANY OR RESCUE SQUAD:**

5           **(1) PURCHASING, REPAIRING, REPLACING, OPERATING, AND**  
6 **MAINTAINING FIRE-FIGHTING AND RESCUE EQUIPMENT AND APPARATUSES**  
7 **INCLUDING RESCUE AND PERSONAL PROTECTION EQUIPMENT THAT CONFORMS TO**  
8 **THE STANDARDS PRESCRIBED BY THE COUNTY'S FIRE AND RESCUE COMMISSION;**

9           **(2) FACILITIES TO STORE FIRE-FIGHTING AND RESCUE EQUIPMENT**  
10 **AND APPARATUSES INCLUDING RESCUE AND PERSONAL PROTECTION EQUIPMENT;**  
11 **AND**

12           **(3) TRAINING NEW VOLUNTEERS.**

13           **(C) A VOLUNTEER FIRE COMPANY OR RESCUE SQUAD MAY NOT ADOPT ANY**  
14 **RESOLUTION, REGULATION, OR BYLAW TO LIMIT OR RESTRICT THE TERRITORY:**

15           **(1) IN A FIRST DUE AREA WITHIN WHICH THE VOLUNTEER FIRE**  
16 **COMPANY OR RESCUE SQUAD WILL RESPOND TO A CALL OR DISPATCH; OR**

17           **(2) IN THE COUNTY WITHIN WHICH THE VOLUNTEER FIRE COMPANY**  
18 **OR RESCUE SQUAD WILL RESPOND TO A CALL OR DISPATCH WHEN CALLED BY THE**  
19 **PROPER AUTHORITY.**

20 **7-104.**

21           **EACH SUPPORT SERVICES ORGANIZATION THAT IS NOT A GOVERNMENTAL**  
22 **ENTITY SHALL GIVE BOND TO THE BOARD OF COUNTY COMMISSIONERS IN A PENAL**  
23 **SUM TO BE SET BY THE COUNTY COMMISSIONERS CONDITIONED UPON THE**  
24 **FAITHFUL EXPENDITURE OF FUNDS IN ACCORDANCE WITH THIS TITLE.**

25           **SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect**  
26 **October 1, 2026.**