

# SENATE BILL 828

L4, L1

0lr0429

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By: **Senator Madaleno**

Introduced and read first time: February 10, 2010

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Special Taxing Districts – Transportation Improvements – Exemption from**  
3 **County Tax Limitations**

4 FOR the purpose of exempting certain taxes imposed only within a special taxing  
5 district for the purpose of financing the cost of transportation improvements  
6 from county tax limitations; defining certain terms; and generally relating to  
7 special taxing districts and county tax limitations.

8 BY adding to  
9 Article 24 – Political Subdivisions – Miscellaneous Provisions  
10 Section 9–1302  
11 Annotated Code of Maryland  
12 (2005 Replacement Volume and 2009 Supplement)

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

15 **Article 24 – Political Subdivisions – Miscellaneous Provisions**  
16 **9–1302.**

17 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE  
18 MEANINGS INDICATED.

19 (2) “COST” HAS THE MEANING STATED IN § 3–101(D) OF THE  
20 TRANSPORTATION ARTICLE.

21 (3) “COUNTY TAX LIMITATION” MEANS A PROVISION OF A  
22 COUNTY CHARTER THAT LIMITS:

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1                   **(I) THE MAXIMUM PROPERTY TAX RATE THAT A COUNTY**  
2 **MAY IMPOSE; OR**

3                   **(II) THE RATE OF GROWTH OF COUNTY PROPERTY TAX**  
4 **REVENUES.**

5                   **(4) “HIGHWAY FACILITY” HAS THE MEANING STATED IN §**  
6 **3–101(F) OF THE TRANSPORTATION ARTICLE.**

7                   **(5) “SPECIAL TAXING DISTRICT” MEANS A DEFINED GEOGRAPHIC**  
8 **AREA DESIGNATED BY A COUNTY WITHIN WHICH AD VALOREM OR SPECIAL**  
9 **TAXES ARE IMPOSED FOR THE PURPOSE OF FINANCING THE COST OF**  
10 **INFRASTRUCTURE IMPROVEMENTS.**

11                   **(6) “TRANSIT FACILITY” HAS THE MEANING STATED IN § 3–101(K)**  
12 **OF THE TRANSPORTATION ARTICLE.**

13                   **(7) “TRANSPORTATION IMPROVEMENTS” INCLUDES HIGHWAY**  
14 **FACILITIES, TRANSIT FACILITIES, AND RELATED INFRASTRUCTURE.**

15                   **(B) A COUNTY TAX LIMITATION DOES NOT APPLY TO AD VALOREM OR**  
16 **SPECIAL TAXES IMPOSED ONLY WITHIN A SPECIAL TAXING DISTRICT FOR THE**  
17 **PURPOSE OF FINANCING THE COST OF TRANSPORTATION IMPROVEMENTS.**

18                   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
19 October 1, 2010.