

SENATE BILL 204

Q1

(PRE-FILED)

5lr0059
CF HB 101

By: **Chair, Budget and Taxation Committee (By Request – Departmental – Assessments and Taxation)**

Requested: September 18, 2024

Introduced and read first time: January 8, 2025

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Deadline to Set County and Municipal Corporation Tax Rates –**
3 **Alteration**

4 FOR the purpose of altering the deadline by which the governing body of a county or
5 municipal corporation is required to set its property tax rate for the next taxable
6 year; and generally relating to county and municipal corporation property tax rates.

7 BY repealing and reenacting, with amendments,
8 Article – Tax – Property
9 Section 6–302(a) and 6–303(a)
10 Annotated Code of Maryland
11 (2019 Replacement Volume and 2024 Supplement)

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

14 **Article – Tax – Property**

15 6–302.

16 (a) Except as otherwise provided in this section and after complying with § 6–305
17 of this subtitle, in each year after the date of finality and before the following [July] **JUNE**
18 1, the Mayor and City Council of Baltimore City or the governing body of each county
19 annually shall set the tax rate for the next taxable year on all assessments of property
20 subject to that county’s property tax.

21 6–303.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (a) (1) Except as provided in paragraph (2) of this subsection, in each year
2 after the date of finality and before the following ~~[July]~~ **JUNE** 1, the governing body of each
3 municipal corporation annually shall set the tax rate for the next taxable year on all
4 assessments of property subject to municipal corporation property tax.

5 (2) If not otherwise prohibited by this article, the governing body of a
6 municipal corporation may set special rates for any class of property that is subject to the
7 municipal corporation property tax.

8 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
9 1, 2025.