

## Sec. 49-1. - Emergency Services Tax.

- A. In this chapter, "support services organization" includes:
- (1) St. Mary's County Advanced Life Support Unit, Inc.;
  - (2) The St. Mary's County Emergency Services Committee;
  - (3) The St. Mary's County Length of Service Award Program;
  - (4) Debt service for the St. Mary's County Capital Revolving Financial Fund for Fire-Fighting Equipment and Facilities, as established in section 46-2B of this article;
  - (5) Operating allocations to St. Mary's County fire companies and rescue squads permitted by chapter [subsections] 46-1(A) and 46-3 of the St. Mary's County Code; and
  - (6) Other entities designated by the Board of County Commissioners.
- B. (1) (A) ;hg; The Board of County Commissioners for St. Mary's County is authorized to impose annually an emergency services tax on all real and personal property located in the election districts of St. Mary's County.
- (B) The Board of County Commissioners for St. Mary's County is authorized to set separate emergency services tax rates for each election district, subject to the limitations imposed in paragraph (2) of this subsection.
- (2) The emergency services tax includes:
- (A) The fire tax, imposed at a rate of not more than five and six-tenths (5.6) cents on each one hundred dollars (\$100.00) of assessable real property other than operating real property of a public utility and fourteen (14) cents on each one hundred dollars (\$100.00) of assessable personal property and operating real property of a public utility;
  - (B) The rescue tax, imposed at a rate of not more than three (3) cents on each one hundred dollars (\$100.00) of assessable real property other than operating real property of a public utility and seven and one-half (7.5) cents on each one hundred dollars (\$100.00) of assessable personal property and operating real property of a public utility; and

- (C) The support services tax, imposed at a rate of not more than two and four-tenths (2.4) cents on each one hundred dollars (\$100.00) of assessable real property other than operating real property of a public utility and six (6) cents on each one hundred dollars (\$100.00) of assessable personal property and operating real property of a public utility.
- C. The emergency services tax shall be imposed and collected in the same manner as other state and county taxes are imposed and collected.
- D. (1) The emergency services tax revenue shall be distributed to emergency services providers as provided in this subsection.
  - (2) (A) The fire tax revenue collected from an election district shall be distributed annually by the County Commissioners to fire companies located in that election district.
    - (B) The fire companies that receive any fire tax revenue shall submit an annual budget and a certified accounting of all expenditures to the Board of County Commissioners.
  - (3) (A) The rescue tax revenue collected from an election district shall be distributed annually by the County Commissioners to rescue squads located in that election district.
    - (B) The rescue squads that receive any rescue tax revenue shall submit an annual budget and a certified accounting of all expenditures to the Board of County Commissioners.
  - (4) (A) The support services tax revenue shall be distributed annually by the County Commissioners to support services organizations located in the county.
    - (B) The support services organizations that receive support services tax revenue shall submit an annual budget and a certified accounting of all expenditures to the Board of County Commissioners.
- E. Any emergency services tax revenue that exceeds the budgetary needs of the emergency services providers shall be used to reduce the emergency services tax for the next fiscal year.

(2004, ch. 412)

