

PROPOSED

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2024, Legislative Day No. 9

Bill No. 47-24

Introduced by Ms. Pickard, Chair
(by request of the County Executive)

By the County Council, May 1, 2024

Introduced and first read on May 1, 2024
Public Hearings set for May 15 and May 22, 2024

By Order: Kaley Schultze, Administrative Officer

A BILL ENTITLED

1 AN ORDINANCE concerning: Finance, Taxation, and Budget – Income Tax

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3 FOR the purpose of modifying County income tax rates; providing for a delayed effective
4 date; and generally relating to finance, taxation, and budget.

5
6 BY repealing and reenacting, with amendments: § 4-4-101
7 Anne Arundel County Code (2005)

8
9 SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*
10 That Section(s) of the Anne Arundel County Code (2005, as amended) read as follows:

11 12 **ARTICLE 4. FINANCE, TAXATION, AND BUDGET**

13 14 **TITLE 4. INCOME TAX**

15 16 **4-4-101. Income tax.**

17
18 An annual income tax is levied on residents of the County at the following rates:

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20 (1) for an individual other than an individual described in paragraph (2):

21
22 (i) 2.70% of Maryland taxable income of \$1 through \$50,000;

23
24 (ii) ~~2.81%~~ 2.94% of Maryland taxable income over \$50,000 through
25 \$400,000; and

EXPLANATION: CAPITALS indicate new matter added to existing law.
[[Brackets]] indicate matter stricken from existing law.
Captions and taglines in **bold** in this bill are catchwords and are not law.

1 (iii) 3.20% of Maryland taxable income over \$400,000; and

2

3 (2) for spouses filing a joint return or for a surviving spouse or head of household
4 as defined in § 2 of the Internal Revenue Code:

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6 (i) 2.70% of Maryland taxable income of \$1 through \$75,000;

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8 (ii) ~~[[2.81%]]~~ 2.94% of Maryland taxable income over \$75,000 through
9 \$480,000; and

10

11 (iii) 3.20% of Maryland taxable income over \$480,000.

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13 SECTION 2. *And be it further enacted*, That this Ordinance shall take effect January
14 1, 2025.