

COUNTY COUNCIL OF CECIL COUNTY, MARYLAND

LEGISLATIVE SESSION DAY 2017-07

RESOLUTION NO. 14-2017

Title of Resolution: Adoption of Income Tax Rate - FY 2018

Synopsis: A Resolution to levy and impose an income tax for the fiscal year beginning July 1, 2017 and ending June 30, 2018; setting the tax rates, from 2.80% to 3.00%, for income and providing for the collection of income tax.

Introduced by: Council President at the request of the County Executive

Introduced and ordered posted on: April 4, 2017

Public Hearing scheduled on: May 23, 2017 at 7:00 p.m. at Elkton High School, 110 James St., Elkton, MD

Scheduled for consideration: June 6, 2017

PUBLIC HEARINGS

Notice of time and place of public hearing and title of this Resolution having been posted on _____ at the County Administration Building, 200 Chesapeake Blvd., Elkton, Maryland, and having been published on _____. A public hearing was held on _____ and concluded on _____.

By: _____

Council Manager

Explanation: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

Strike Through indicate language deleted.

Underlining indicates language added by amendment.

~~Double Strike Through~~ indicates language deleted by amendment.

RESOLUTION NO. 14-2017
Adoption of Income Tax Rate

1 **WHEREAS**, Section 10-106 of the Tax General Article, Annotated Code of Maryland, requires
2 the governing body of each county to annually set the tax rate for the next taxable year; and

3 **WHEREAS**, Section 508 of the Charter of Cecil County requires that County Council shall levy
4 the amount of taxes required by the Budget to ensure that the Budget is balanced so that proposed
5 revenues equal proposed expenditures.

6 **WHEREAS**, the County Executive requests that the County Council set the income tax rate for
7 Cecil County at 3.00% for the taxable year beginning July 1, 2017 and ending June 30, 2018, with the tax
8 rate to be effective January 1, 2018.

9 **NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY,**
10 **MARYLAND**, as follows:

- 11 1. That a County income tax for the taxable year beginning July 1, 2017
12 and ending June 30, 2018, is hereby levied and imposed on all
13 income, subject to ordinary taxation in Cecil County; and
- 14 2. That the rate of County taxation for such taxable year upon income is
15 hereby fixed at 3.00 Percent.

16 **AND BE IT FURTHER RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND,**
17 that the County Executive and Director of Finance will cause the income tax to be collected in the
18 manner provided by law;

19 **AND BE IT FURTHER RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND,**
20 that in accordance with Section 10-106 of the Tax-General Article, Annotated Code of Maryland, the
21 income tax rate shall be effective January 1, 2018 and shall continue in effect until changed under the
22 laws of the State of Maryland and/or Cecil County.

23 **AND BE IT FURTHER ENACTED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND,** that
24 this Resolution shall take effect on July 1, 2017.

INTRODUCED: April 4, 2017

ADOPTED: _____

ATTEST:

President of the Council

Council Manager