PRINCE GEORGE'S COUNTY COUNCIL AGENDA ITEM SUMMARY

Meeting Date: 4/23/2002 **Reference No.:** CB-12-2002

Proposer: Scott Draft No.: 2

Sponsors: Scott

Item Title: An Act clarifying the scope of application of the special

assessment tax rate, and exempting certain properties from payment of the special assessment tax rate for

commercial properties and commercial uses

Drafter: Ralph E. Grutzmacher **Resource** Betsy Burian

Legislative Officer Personnel: Legislative Aide

LEGISLATIVE HISTORY:

Date Presented: 3/5/2002 **Executive Action:** 5/14/2002 S

Committee Referral: 3/5/2002 PSFM Effective Date: 7/1/2002

Committee Action: 3/21/2002 FAV(A)

Date Introduced: 3/26/2002

Public Hearing: 4/23/2002 10:30 A.M.

Council Action: 4/23/2002 ENACTED

Council Votes: PS:A, DB:-, TD:-, JE:A, TH:A, RVR:A, AS:A, MW:A

Pass/Fail: F

Remarks:

PUBLIC SAFETY & FISCAL MANAGEMENT COMMITTEE REPORT: Date: 3/21/02

Committee Vote: Favorable as amended, 3-0, (In favor: Councilmembers Wilson, Dernoga and Hendershot).

This bill will provide for the exemption of property currently owned by not-for-profit organizations that are designated by 501(c)(3) of the Internal Revenue Code. The State of Maryland, (including the Public Schools), Maryland National Capital Park and Planning Commission (MNCPPC), Prince George's County, the Washington Suburban Sanitary Commission (WSSC), the Washington Metropolitan Area Transit Authority (WMATA) and incorporated municipalities within Prince George's County are also exempted from the special assessment levied by the County Council for the costs of garbage and trash collection, removal and disposition.

The legislation was amended on page 2, line 6 by adding, "For Fiscal Year 2002 and each year thereafter,".

The Office of Law has reviewed the legislation and find it to be in proper form with no legal impediment to its enactment.

There may be a negative fiscal impact on the County as a result of enacting CB-12-2002. The extent of the negative impact cannot be determined at this time.

BACKGROUND INFORMATION/FISCAL IMPACT

(Includes reason for proposal, as well as any unique statutory requirements)

The imposition of the industrial and commercial solid waste access fees on not-for-profit organizations has created a financial hardship for such organizations. The proposed legislation would exempt from the payment of the fee those organizations that are exempt from taxation under criteria contained the Internal Revenue Code.

CODE INDEX TOPICS: