

COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND

2024 Legislative Session

Bill No. CB-049-2024

Chapter No. 29

Proposed and Presented by The Chair (by request - County Executive)

Introduced by Council Members Ivey, Harrison, Franklin, Watson and Hawkins

Co-Sponsors

Date of Introduction June 4, 2024

BILL

1 AN ACT concerning

2 Sales and Use Tax on Telecommunications Service

3 For the purpose of repealing the requirement that the sales and use tax on telecommunication  
4 service be applied in addition to local funding requirements imposed by the State of Maryland  
5 for funding from Prince George's County to the Board of Education; and providing for  
6 retroactive application of this Act.

7 BY repealing and reenacting with amendments:

8 SUBTITLE 10. FINANCE AND TAXATION.

9 Section 10-192.07

10 The Prince George's County Code

11 (2023 Edition).

12 WHEREAS, Title 5 of the Education Article of the Annotated Code of Maryland stipulates  
13 the annual funding requirements which the County must budget for the Board of Education under  
14 the Blueprint for Maryland's Future initiative; and

15 WHEREAS, the 2024 Maryland General Assembly has passed amendments to  
16 Section 20-605(e)(2)(ii) of the Local Government Article of the Annotated Code of Maryland.  
17 The amendments, which will be effective July 1, 2024, includes repealing the requirement for the  
18 County to apply the proceeds of the sales and use tax on telecommunications service above the  
19 funding level required under Title 5 of the Education Article; and

20 WHEREAS, the proceeds of the sales and use tax on telecommunications service in the  
21 County should be applied to the required local contributions to the State education funding

1 requirements under Title 5 of the Education Article of the Annotated Code of Maryland; now,  
2 therefore,

3 SECTION 1. BE IT ENACTED by the County Council of Prince George's County,  
4 Maryland, that Section 10-192.07 of the Prince George's County Code be and the same is hereby  
5 repealed and reenacted with the following amendments:

6 **SUBTITLE 10. FINANCE AND TAXATION.**

7 **DIVISION 7. TAXES AND TAX CREDITS.**

8 **SUBDIVISION 3. SALES AND USE TAX ON TELECOMMUNICATIONS SERVICE.**

9 **Sec. 10-192.07 Dedication of sales and use tax on telecommunications service.**

10 (a) (1) Except as provided in Section 10-192.06(d) and Section 10-192.06(e), the sales and  
11 use tax imposed under Section 10-192.03 shall be used only for operating expenditures  
12 of the Prince George's County school system.

13 (2) The proceeds provided under Section 10-192.03 for operating expenditures of the  
14 Prince George's County school system may not be used to supplant any State aid for  
15 education provided to the County [, or any County funds provided to the Prince  
16 George's County school system].

17 SECTION 2. BE IT FURTHER ENACTED that the provisions of this Act are hereby  
18 declared to be severable; and, in the event that any section, subsection, paragraph, subparagraph,  
19 sentence, clause, phrase, or word of this Act is declared invalid or unconstitutional by a court of  
20 competent jurisdiction, such invalidity or unconstitutionality shall not affect the remaining  
21 words, phrases, clauses, sentences, subparagraphs, paragraphs, subsections, or sections of this  
22 Act, since the same would have been enacted without the incorporation in this Act of any such  
23 invalid or unconstitutional word, phrase, clause, sentence, paragraph, subparagraph, subsection,  
24 or section.

25 SECTION 3. BE IT FURTHER ENACTED that this Act shall take effect on forty-five (45)  
26 says after it becomes law and be retroactive to July 1, 2024.

Adopted this 2<sup>nd</sup> day of July, 2024.

COUNTY COUNCIL OF PRINCE  
GEORGE'S COUNTY, MARYLAND

BY: Jolene Ivey  
Jolene Ivey  
Chair

ATTEST:

Donna J. Brown  
Donna J. Brown  
Clerk of the Council

APPROVED:

DATE: July 25, 2024 BY: Angela Alsobrooks  
Angela D. Alsobrooks  
County Executive

KEY:  
Underscoring indicates language added to existing law.  
[Brackets] indicate language deleted from existing law.  
Asterisks \*\*\* indicate intervening existing Code provisions that remain unchanged.

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