

# FINAL

## COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2023, Legislative Day No. 9

Bill No. 42-23

Introduced by Mr. Smith, Chair  
(by request of the County Executive)

By the County Council, May 1, 2023

---

Introduced and first read on May 1, 2023  
Public Hearings set for and held on May 11 and May 18, 2023  
Bill VOTED on June 14, 2023

By Order: Laura Corby, Administrative Officer

---

### A BILL ENTITLED

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

2  
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 **ARTICLE 4. FINANCE, TAXATION, AND BUDGET**

#### 12 **TITLE 4. INCOME TAX**

#### 13 **4-4-101. Income tax.**

14  
15  
16  
17 An annual income tax is levied on residents of the County at the following rates:

18  
19  
20 (1) FOR AN INDIVIDUAL OTHER THAN AN INDIVIDUAL DESCRIBED IN PARAGRAPH  
21 (2):

22  
23 (I) 2.70% of [[an individual's]] Maryland taxable income of \$1 through  
24 \$50,000; [[and]]

---

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

1            ~~[(2)]~~ (II) 2.81% of ~~[[an individual's]]~~ Maryland taxable income ~~[[in excess of]]~~  
2 OVER \$50,000 THROUGH \$400,000; AND~~[[.]]~~

3  
4            (III) 3.20% OF MARYLAND TAXABLE INCOME OVER \$400,000; AND

5  
6            (2) FOR SPOUSES FILING A JOINT RETURN OR FOR A SURVIVING SPOUSE OR HEAD  
7 OF HOUSEHOLD AS DEFINED IN § 2 OF THE INTERNAL REVENUE CODE:

8  
9            (I) 2.70% OF MARYLAND TAXABLE INCOME OF \$1 THROUGH \$75,000;

10            (II) 2.81% OF MARYLAND TAXABLE INCOME OVER \$75,000 THROUGH \$480,000;

11 AND

12  
13            (III) 3.20% OF MARYLAND TAXABLE INCOME OVER \$480,000.

14  
15  
16            SECTION 2. *And be it further enacted*, That this Ordinance shall take effect January  
17 1, 2024.

READ AND PASSED this 14<sup>th</sup> day of June, 2023

By Order:



Laura Corby  
Administrative Officer

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF  
BILL NO. 42-23 THE ORIGINAL OF WHICH IS RETAINED IN THE FILES  
OF THE COUNTY COUNCIL.



Laura Corby  
Administrative Officer