

**RESOLUTION NO. 19 - 17**

**RESOLUTION AMENDING COUNTY INCOME TAX RATE**

WHEREAS, Section 10-106 of the Tax-General Article of the Annotated Code of Maryland provides that each County shall set, by ordinance or resolution, a county income tax equal to at least 1% but not more than 3.20% of an individual's Maryland taxable income; and

WHEREAS, the County Commissioners first set the County income tax rate at 20% of the State income tax for an individual in 1970, which was revised to a rate of 1.25% of an individual's Maryland taxable income when the State law was revised in 1999 to provide that the local income tax rate be based on Maryland taxable income rather than an individual's Maryland income tax; and the rate was later revised to 1.75% effective January 1, 2016, by Resolution No. 15-13 adopted on June 2, 2015; and

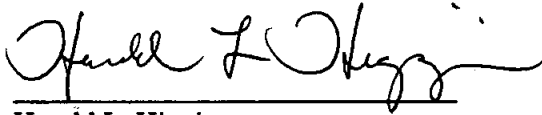
WHEREAS, the County Commissioners of Worcester County, Maryland have determined the need to increase the County income tax rate;

NOW, THEREFORE, BE IT RESOLVED by the County Commissioners of Worcester County, Maryland that:

1. Effective January 1, 2020 the County income tax rate shall be 2.25% of an individual's Maryland taxable income.
2. The 2.25% rate shall be in effect for the taxable year beginning January 1, 2020 and continuing in effect until further changed by ordinance or resolution of the County Commissioners.
3. Additional revenues derived from the increase in the County income tax rate will be dedicated to fund Other Post-Employment Benefits (OPEB) to address the requirements of Governmental Accounting Board Statement No. 43 and 45 for County and Board of Education employees.
4. A copy of this Resolution shall be forwarded to the Comptroller of the Treasury prior to July 1, 2019.

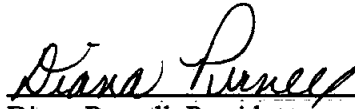
PASSED AND ADOPTED this 4<sup>th</sup> day of June, 2019.

ATTEST:

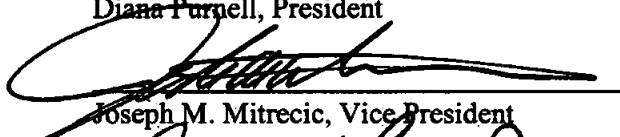


Harold L. Higgins  
Chief Administrative Officer

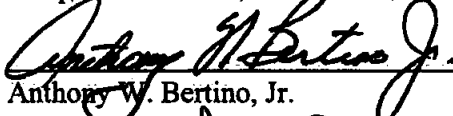
COUNTY COMMISSIONERS OF  
WORCESTER COUNTY, MARYLAND



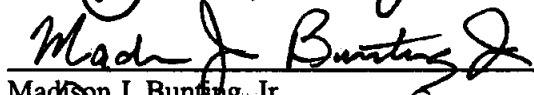
Diana Purnell, President



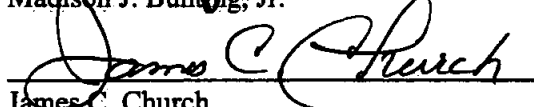
Joseph M. Mitrecic, Vice President



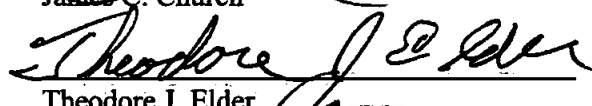
Anthony W. Bertino, Jr.



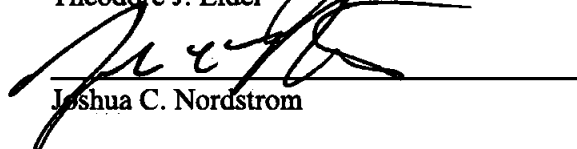
Madison J. Bunting, Jr.



James C. Church



Theodore J. Elder



Joshua C. Nordstrom