

**THE EFFECTIVE DATE OF THIS ORDINANCE IS MAY 30, 2023**

**ORDINANCE NO. 23-05-005**

**ORDINANCE OF  
THE COUNTY COUNCIL OF  
FREDERICK COUNTY, MARYLAND**

**RE: FREDERICK COUNTY INCOME TAX RATE BRACKETS**

Under the Annotated Code of Maryland, Tax- General §10-106, the County Council of Frederick County, Maryland, by ordinance, may apply the County income tax on a bracket basis for County income tax rates effective on or after January 1, 2022. Notice of any rate or income bracket change must be provided to the Maryland Comptroller on or before July 1 prior to its effective date. Sec. §10-106(b)(2).

The Frederick County Income Tax Rate was modified in 2022 to apply the County income tax on a bracket basis as follows: 2.75% for taxpayers who file “joint status” and have a taxable income of \$100,000 or less; 2.75% for taxpayers who file “single status” and have a taxable income of \$50,000 or less; and 2.96% for all other taxpayers. Frederick County Ordinance #22-02-002.

The County Council desires to update the County income tax brackets and rates for a taxable year beginning after December 31, 2023.

A duly advertised public hearing was held on this Ordinance on May 23, 2023. The public had an opportunity to comment on this Ordinance at the public hearing. A second public hearing was held on May 30, 2023. The public had an opportunity to comment on this Ordinance at the public hearing.

This Ordinance shall be immediately effective for purposes of implementation of this Ordinance. The County income tax bracket rates shall become effective for a taxable year beginning after December 31, 2023.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COUNCIL OF FREDERICK COUNTY, MARYLAND, that:

1. Income Tax Rate. The Frederick County Income Tax Rate shall be as follows:
  - a. 2.25% for taxpayers who file “single status” (including Single, Married Filing Separate, and Dependent) and have a net taxable income between \$1 and not exceeding \$25,000;
  - b. 2.75% for taxpayers who file “single status” (including Single, Married Filing Separate, and Dependent) and have a net taxable income between \$25,001 and not exceeding \$50,000;
  - c. 2.96% for taxpayers who file “single status” (including Single, Married Filing Separate, and Dependent) and have a net taxable income between \$50,001 and not exceeding \$150,000;
  - d. 3.2% for taxpayers who file “single status” (including Single, Married Filing Separate, and Dependent) and have a net taxable income of \$150,001 or more;
  - e. 2.25% for taxpayers who file “joint status” (including Joint, Head of Household, and Qualified Widow) and have a net taxable income between \$1 and not exceeding \$25,000;
  - f. 2.75% for taxpayers who file “joint status” (including Joint, Head of Household, and Qualified Widow) and have a net taxable income between \$25,001 and not exceeding \$100,000;

- g. 2.96% for taxpayers who file “joint status” (including Joint, Head of Household, and Qualified Widow) and have a net taxable income between \$100,001 and not exceeding \$250,000; and
- h. 3.2% for taxpayers who file “joint status” (including Joint, Head of Household, and Qualified Widow) and have a net taxable income of \$250,001 or more.

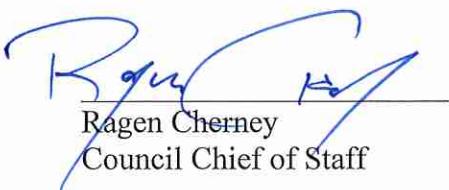
This Frederick County Income Tax Rate shall continue until amended by Ordinance by the County Council.

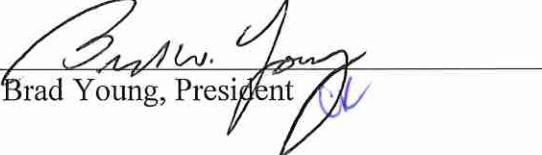
2. Effective Date. This Ordinance shall become effective immediately upon its adoption for purposes of implementation of this Ordinance. The Frederick County Income Tax Rate established in this Ordinance shall apply for a taxable year beginning after December 31, 2023.

The undersigned hereby certifies that this Ordinance was approved and adopted by a vote of 4-3 on the 30<sup>th</sup> day of May, 2023.

ATTEST

COUNTY COUNCIL OF  
FREDERICK COUNTY, MARYLAND

  
Ragen Cherney  
Council Chief of Staff

By:   
Brad Young, President

Received by the County Executive on June 2, 2023

COUNTY EXECUTIVE ACTION:  Approved  Vetoed  No Action

Jessica Fitzwater  
Jessica Fitzwater, County Executive  
Frederick County, Maryland

6/15/23  
Date