

THE EFFECTIVE DATE OF THIS ORDINANCE IS May 17, 2022

ORDINANCE NO. 22-02-002

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 is 2.96%. That rate has remained unchanged since December 31, 2000. Frederick County Ordinance #00-08-250.

The County Council desires to apply the County income tax on a bracket basis for County income tax rates for a taxable year beginning after December 31, 2022.

A duly advertised public hearing was held on this Ordinance on May 17, 2022 2022. 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, 2022.

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. 2.75% for taxpayers who file "joint status" and have a taxable income of \$100,000 or less;
- b. 2.75% for taxpayers who file "single status" and have a taxable income of \$50,000 or less; and
- c. 2.96% for all other taxpayers.

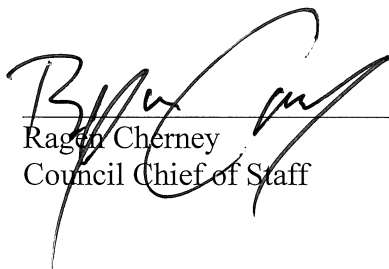
This Frederick County Income Tax Rate shall continue until amended by Ordinance by the County Council.

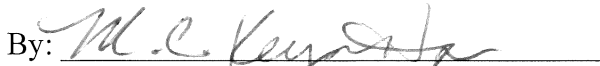
2. Effective Date. This Ordinance shall become effective immediately upon its adoption for purposes of implementation of this Ordinance. The Frederick County Income Tax Rate established in this Ordinance shall apply for a taxable year beginning after December 31, 2022.

The undersigned hereby certifies that this Ordinance was approved and adopted by a vote of 4-2-1 on the 17th day of May, 2022.

ATTEST


COUNTY COUNCIL OF
FREDERICK COUNTY, MARYLAND


Ragan Cherney
Council Chief of Staff

By: 
M.C. Keegan-Ayer, President *OK*

Received by the County Executive on May 19, 2022

COUNTY EXECUTIVE ACTION: Approved Vetoed No Action


Jan H. Gardner, County Executive
Frederick County, Maryland

5/19/22
Date