

CHAPTER 204

(House Bill 1407)

AN ACT concerning

**Washington County – Building Excise Tax**

FOR the purpose of ~~providing that for~~ *exempting a certain portion of* nonresidential addition construction, ~~a~~ *from the* building excise tax imposed in Washington County ~~applies only to the portion of the nonresidential addition construction that exceeds a certain portion of the gross square footage of the nonresidential building prior to the beginning of construction for which a building permit has been issued after the addition construction;~~ *providing that the exemption may not apply more than once to the same building in a certain period;* authorizing the County Commissioners of Washington County to provide for certain individual exemptions for specific construction projects; requiring the County Commissioners to report to the Washington County legislative delegation annually regarding certain individual exemptions from the building excise tax; and generally relating to the building excise tax in Washington County.

BY repealing and reenacting, without amendments,

The Public Local Laws of Washington County

Section 2-701(a) *and (b)*

Article 22 – Public Local Laws of Maryland

(1991 Edition and December 1997 Supplement, as amended)

(As enacted by Chapter 468 of the Acts of the General Assembly of 2003, as amended by Chapter 398 of the Acts of the General Assembly of 2004, as amended by Chapter 598 of the Acts of the General Assembly of 2005)

BY repealing and reenacting, with amendments,

The Public Local Laws of Washington County

~~Section 2-701(b) and (f), (f), and (i)~~

*Section 2-701(f) and (i)*

Article 22 – Public Local Laws of Maryland

(1991 Edition and December 1997 Supplement, as amended)

(As enacted by Chapter 468 of the Acts of the General Assembly of 2003, as amended by Chapter 398 of the Acts of the General Assembly of 2004, as amended by Chapter 598 of the Acts of the General Assembly of 2005)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows: