

delegation by a certain date; prohibiting the Washington County Board of County Commissioners or any municipal corporation within Washington County from collecting certain revenue prior to submitting a certain report to the Washington County legislative delegation; authorizing certain refunds under certain circumstances; defining certain terms; providing for the termination of certain provisions of this Act; and generally relating to distributing certain revenue and monitoring building development in Washington County.

BY repealing and reenacting, with amendments,

The Public Local Laws of Washington County

Section 2-701

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)

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

Article 22 – Washington County

2-701.

(a) (1) The County Commissioners of Washington County, by ordinance, may fix, impose, and collect a building excise tax on any building construction within Washington County.

(2) THE COUNTY COMMISSIONERS MAY COLLECT A BUILDING EXCISE TAX ON A BUILDING CONSTRUCTION WITHIN WASHINGTON COUNTY PRIOR TO THE DATE AN INITIAL BUILDING PERMIT IS ISSUED FOR THAT BUILDING CONSTRUCTION.

(b) (1) The County Commissioners shall specify in the ordinance the:

(i) types of building construction subject to the building excise tax; and

(ii) tax rates.

(2) (1) [Except as provided in paragraph (3) of this subsection] FOR NONRESIDENTIAL BUILDING TYPES, the County Commissioners may impose [different rates of the] A building excise tax NOT TO EXCEED \$5 PER SQUARE FOOT [based on:

(i) the square footage of the building;

(ii) the housing or building type; and

(iii) zoning classifications consistent with goals of the comprehensive plan of Washington County].