

B. NEW CONSTRUCTION OR DEVELOPMENT OF PARKS AND RECREATIONAL FACILITIES;

C. ~~PUBLIC LIBRARIES;~~ NEW CONSTRUCTION OR DEVELOPMENT OF WATER AND SEWER INFRASTRUCTURE; AND

D. NEW CONSTRUCTION OR DEVELOPMENT OF PUBLIC SAFETY;~~AND~~

E. ~~AGRICULTURAL LAND PRESERVATION.~~

(V) (VI) AT THE END OF A FISCAL YEAR, ANY UNSPENT OR UNENCUMBERED BALANCE IN THE MUNICIPAL CORPORATION'S SPECIAL FUND SHALL REMAIN IN THE FUND AVAILABLE FOR USE IN FUTURE FISCAL YEARS FOR PURPOSES SPECIFIED IN SUBPARAGRAPH (IV)2 OF THIS PARAGRAPH AND DOES NOT REVERT TO THE GENERAL FUND OF THE MUNICIPAL CORPORATION.

(3) ~~FOR EACH NONRESIDENTIAL BUILDING TYPE THAT IS WITHIN A MUNICIPAL CORPORATION OF WASHINGTON COUNTY, THE MUNICIPAL CORPORATION SHALL ASSIST THE COUNTY COMMISSIONERS IN THE COLLECTION OF THE BUILDING EXCISE TAX WITHIN THE MUNICIPAL CORPORATION BY:~~

(H) ~~COLLECTING AND REMITTING THE TAX TO THE COUNTY, OR~~

(H) ~~REQUIRING THE TAX TO BE PAID TO THE COUNTY COMMISSIONERS IN ACCORDANCE WITH THE TERMS OF THE COUNTY ORDINANCE.~~

(E) EACH FISCAL YEAR, THE COUNTY COMMISSIONERS SHALL ENCUMBER AT LEAST ~~\$1,800,000 OF FEDERAL, STATE, OR~~ \$1,000,000 OF LOCAL FUNDS FOR AGRICULTURAL LAND PRESERVATION.

[(d)](F) (1) The building excise tax does not apply to construction intended to be actively used for farm or agricultural use so long as the construction continues to be actively used for farm or agricultural use.

(2) The County Commissioners may provide for additional exemptions to the building excise tax.

[(e)] A municipal corporation within Washington County shall assist the County Commissioners in the collection of the building excise tax within the municipal corporation by:

(1) collecting and remitting the tax to the county; or

(2) requiring the tax to be paid to the County Commissioners in accordance with the terms of the county ordinance.]

(G) (1) (I) THE COUNTY COMMISSIONERS BY ORDINANCE SHALL GRANT A BUILDING EXCISE TAX CREDIT AGAINST THE WASHINGTON COUNTY BUILDING EXCISE TAX IMPOSED ON SINGLE-FAMILY RESIDENTIAL UNITS AND MULTIFAMILY RESIDENTIAL UNITS THAT ARE DEVELOPED AS WORKFORCE HOUSING.