

CHAPTER 224

(House Bill 156)

AN ACT concerning

Howard County Building Excise Tax – Extension of Sunset Provision

Ho. Co. 4-94

FOR the purpose of extending a certain termination date applicable to certain authority for Howard County to impose a building excise tax on construction in the county.

BY repealing and reenacting, with amendments,
Chapter 285 of the Acts of the General Assembly of 1992
Section 2

Preamble

WHEREAS, The 1992 General Assembly enacted Chapter 285 which authorized Howard County, Maryland to impose a building excise tax on construction in the county; and

WHEREAS, Chapter 285 of the Acts of the General Assembly of 1992 included a provision which made the Act effective on July 1, 1992 for a period of 2 years ending June 30, 1994; and

WHEREAS, Howard County, Maryland has established a building excise tax in Howard County under the provisions of Chapter 285 of the Acts of the General Assembly of 1992 and has been collecting this tax since July 1, 1992; and

WHEREAS, Howard County, Maryland has proposed that the authority to impose the building excise tax be continued after the June 30, 1994 date established under the provisions of Chapter 285; now, therefore,

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

Chapter 285 of the Acts of 1992

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1992. It shall remain effective for a period of [two] SIX years and, at the end of June 30, [1994] 1998, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1994.

Approved May 2, 1994.