

Section 20.1100

Article 14 – Public Local Laws of Maryland

(1977 Edition and July 1995 Supplement, as amended)

BY repealing and reenacting, with amendments,

Chapter 285 of the Acts of the General Assembly of 1992, as amended by Chapter 224 of the Acts of the General Assembly of 1994

Section 2

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

**Article 14 – Howard County**

20.1100.

(a) (1) Subject to paragraph (3) of this subsection, the county may impose, by ordinance, a building excise tax for financing additional or expanded public road facilities that are included in the county's capital budget. Public road facilities include bridges, intersection improvements, and new road construction and road improvements.

(2) The county ordinance shall specify the type of construction subject to the building excise tax.

(3) The county may impose a building excise tax only after the county adopts an adequate facilities plan.

(b) (1) The county director of finance shall deposit building excise taxes in an account known as the "development road improvement fund."

(2) Money in the development road improvement fund may be used only to pay for capital projects or indebtedness incurred for capital projects for additional or expanded public road facilities.

[(3) The county council may not appropriate from the development road improvement fund in any fiscal year more than 50% of the total amount appropriated from other county sources for that fiscal year for additional or expanded public road facilities.]

(c) (1) Subject to paragraph (2) of this subsection, the county council may increase the building excise tax.

(2) The percentage of the increase in the building excise tax since the month and year when the building excise tax is first enacted may not exceed the percentage of the increase in the ENR construction Cost Index for the Baltimore Region, based on 1913 U.S. average equals 100, as reported in ENR, Engineering News Record, since the base month and year when the building excise tax is first enacted.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows: