

**CHAPTER 163**

**(House Bill 1049)**

AN ACT concerning

**Cecil County - Development Excise Tax**

FOR the purpose of authorizing the Board of County Commissioners of Cecil County to impose, by law, a development excise tax; requiring the Board to advertise and hold a public hearing before passing a local law imposing the tax or altering the amount of the tax; requiring that the tax be imposed on a certain basis and be paid at a certain time; limiting the amount of the tax that may be imposed; requiring that the tax be deposited in a certain account which may be used only for certain purposes and subject to certain procedural requirements; submitting this Act to a referendum of the legally qualified voters of Cecil County; defining a certain term; and generally relating to authorization for a development excise tax in Cecil County.

BY adding to

The Public Local Laws of Cecil County

Section 34-16

Article 8 - Public Local Laws of Maryland

(1989 Edition and November 1999 Supplement, as amended)

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

**Article 8 - Cecil County**

34-16.

(A) IN THIS SECTION, "RESIDENTIAL UNIT" INCLUDES:

- (1) A HOUSE;
- (2) AN APARTMENT;
- (3) A RESIDENTIAL CONDOMINIUM;
- (4) A MOBILE HOME; AND
- (5) ANY OTHER STRUCTURE USED PRIMARILY AS A DWELLING.

~~(A)~~ (B) (1) THE BOARD OF COUNTY COMMISSIONERS OF CECIL COUNTY MAY IMPOSE, BY LAW, A DEVELOPMENT EXCISE TAX ~~WHEN A SUBDIVISION LOT IS INITIALLY SOLD OR TRANSFERRED~~ FOR FINANCING, IN WHOLE OR IN PART, THE CAPITAL COSTS OF ADDITIONAL OR EXPANDED PUBLIC FACILITIES OR IMPROVEMENTS IN THE COUNTY.