

part, the capital costs of additional or expanded public works, improvements, and facilities required to accommodate new construction or development.

(b) (1) This subsection only applies to a development impact fee imposed by Calvert County for the acquisition or improvement of recreational sites or facilities.

(2) Unless the governing body of a municipal corporation consents, the County Commissioners may not:

(i) Alter the impact fee schedule in effect on January 1, 2000 or any subsequent schedule that is used to impose a development impact fee on any development within the boundaries of the municipal corporation; or

(ii) Accept a conveyance or dedication of real property in lieu of, or as a credit against, the development impact fee on any development within the boundaries of the municipal corporation.

(3) The County Commissioners may not use revenue collected through a development impact fee imposed on development within the boundaries of a municipal corporation unless the governing body of the municipal corporation approves of the use.]

9G.

(A) THE COUNTY COMMISSIONERS OF CALVERT COUNTY, BY ORDINANCE, MAY FIX AND IMPOSE A BUILDING EXCISE TAX ON ANY BUILDING CONSTRUCTION WITHIN CALVERT COUNTY.

(B) THE COUNTY COMMISSIONERS SHALL SPECIFY IN THE ORDINANCE THE ~~TYPE~~ TYPES OF BUILDING CONSTRUCTION SUBJECT TO THE BUILDING EXCISE TAX.

(C) THE COUNTY COMMISSIONERS MAY IMPOSE DIFFERENT RATES OF THE BUILDING EXCISE TAX ON DIFFERENT TYPES OF BUILDING CONSTRUCTION SUBJECT TO THE BUILDING EXCISE TAX.

(D) (1) THE REVENUES FROM THE BUILDING EXCISE TAX SHALL BE DEPOSITED IN THE COUNTY'S GENERAL FUND.

(2) THE REVENUES FROM THE BUILDING EXCISE TAX MAY BE USED FOR ANY LAWFUL PURPOSE WITHIN THE COUNTY.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2001.

Approved April 20, 2001.