

Preamble

WHEREAS, In 1992 the General Assembly enacted Chapter 399, authorizing the Wicomico County Council to impose a local transfer tax; and

WHEREAS, On May 31, 2000, under the authority granted under Chapter 399 of the Acts of 1992, the Wicomico County Council passed Wicomico County Council Bill No. 2000-5 as an emergency measure effective from the date of its passage, imposing a 1% local transfer tax; and

WHEREAS, The bill enacting the transfer tax was petitioned to referendum under the Wicomico County Charter and was rejected by the voters of Wicomico County at the election held November 7, 2000; and

WHEREAS, Because the ordinance imposing the transfer tax had been enacted as an emergency measure, the transfer tax remained in effect from the date of its enactment until 30 days after the election; and

WHEREAS, If the ordinance had not been enacted as an emergency measure a valid referendum petition would have delayed the effectiveness of the tax until approval of the measure by the voters of Wicomico County; and

WHEREAS, The Wicomico County Council feels that to reflect the voters' rejection of the tax in the November 7, 2000 referendum, it has a moral obligation to return to taxpayers the tax revenue collected during the very limited period when the transfer tax was in effect; and

WHEREAS, The General Assembly desires to provide the County Council the authority to serve the public purpose of refunding those amounts that were collected under the local transfer tax while it was briefly in effect, consistent with the voters' rejection of the ordinance authorizing the tax; now, therefore,

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Wicomico County Council may provide for and develop a process for the distribution of refunds of the local transfer tax that was enacted under Wicomico County Council Bill No. 2000-5, as authorized by the General Assembly in Chapter 399 of the Acts of 1992, and was assessed and collected during the period from the enactment of the tax on May 31, 2000 until termination of the tax after the rejection of the ordinance imposing the tax by voters in a referendum at a November 7, 2000, election.

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

Approved May 15, 2001.