

CHAPTER 690
(House Bill 879)

AN ACT concerning

Frederick County - County Commissioners - Building Excise Tax

FOR the purpose of authorizing the County Commissioners of Frederick County to fix, impose, and collect, by ordinance, a building excise tax for financing certain public road facilities; specifying certain conditions for the implementation of the tax; requiring the County Commissioners to specify in the ordinance the type of construction subject to the tax; exempting certain construction from the tax; authorizing the County Commissioners to establish certain criteria and additional building excise tax exemptions; requiring the County Director of Finance to deposit revenues of from the building excise tax in a certain fund; authorizing the County Commissioners to use the revenues of from the building excise tax for certain public road facilities; requiring municipal corporations to assist the County Commissioners in the collection of the building excise tax in a certain manner; requiring the County Commissioners, in consultation with the Frederick County Director of Finance, to conduct a certain study and to submit results of the study by a certain date to the Frederick County senators and delegates; and generally relating to authorizing the County Commissioners of Frederick County to impose a building excise tax.

BY adding to

The Public Local Laws of Frederick County

Section 2-7-131

Article 11 - Public Local Laws of Maryland

(1979 Edition and July 2000 Supplement, as amended)

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

Article 11 - Frederick County

2-7-131.

(A) ~~(4)~~ SUBJECT TO SUBSECTION (B) OF THIS SECTION, THE COUNTY COMMISSIONERS OF FREDERICK COUNTY, BY ORDINANCE, MAY FIX, IMPOSE, AND COLLECT A BUILDING EXCISE TAX.

(B) (1) IF THE COUNTY COMMISSIONERS IMPOSE A BUILDING EXCISE TAX, THE COUNTY COMMISSIONERS MAY NOT ALSO IMPOSE AN IMPACT FEE FOR FINANCING THE CAPITAL COSTS OF ADDITIONAL OR EXPANDED ROADS UNDER THE AUTHORITY GRANTED IN ARTICLE 25, § 9J OF THE CODE.

(2) IF A MUNICIPAL CORPORATION HAS IMPOSED A TAX ON CONSTRUCTION SPECIFICALLY DEVOTED AND LIMITED BY LAW TO USE FOR CAPITAL PROJECTS FOR ADDITIONAL OR EXPANDED PUBLIC ROAD FACILITIES, THE COUNTY