

COMMISSIONERS MAY NOT IMPOSE OR COLLECT A BUILDING EXCISE TAX ON THE SAME CONSTRUCTION WITHIN THE MUNICIPAL CORPORATION.

~~(2)~~ (C) (1) EXCEPT AS OTHERWISE PROVIDED IN THIS SUBSECTION, THE COUNTY COMMISSIONERS SHALL SPECIFY IN THE ORDINANCE THE TYPE OF CONSTRUCTION SUBJECT TO THE BUILDING EXCISE TAX.

(2) CONSTRUCTION INTENDED TO BE ACTIVELY USED FOR FARM OR AGRICULTURAL USE MAY NOT BE SUBJECT TO A BUILDING EXCISE TAX UNDER THIS SECTION SO LONG AS THE CONSTRUCTION CONTINUES TO BE ACTIVELY USED FOR FARM OR AGRICULTURAL USE.

(3) RESIDENTIAL CONSTRUCTION MAY NOT BE SUBJECT TO A BUILDING EXCISE TAX UNDER THIS SECTION IF:

(I) THE CONSTRUCTION IS FOR A SINGLE FAMILY RESIDENTIAL BUILDING EXISTING ON JULY 1, 2001; AND

(II) THE CONSTRUCTION INCREASES THE SQUARE FOOTAGE OF THE BUILDING BY LESS THAN 100% OF THE ALREADY PERMITTED SQUARE FOOTAGE.

(4) THE COUNTY COMMISSIONERS MAY ESTABLISH:

(I) CRITERIA TO DETERMINE IF CONSTRUCTION QUALIFIES FOR AN EXEMPTION UNDER THIS SECTION; AND

(II) ADDITIONAL BUILDING EXCISE TAX EXEMPTIONS WITH APPROPRIATE CRITERIA.

~~(B)~~ (D) (1) THE COUNTY DIRECTOR OF FINANCE SHALL DEPOSIT THE REVENUES ~~OF~~ FROM THE BUILDING EXCISE TAX IN AN ACCOUNT CALLED THE "DEVELOPMENT ROAD IMPROVEMENT FUND".

(2) SUBJECT TO PARAGRAPHS (3) AND (4) OF THIS SUBSECTION, THE REVENUES ~~OF~~ FROM THE BUILDING EXCISE TAX IN THE DEVELOPMENT ROAD IMPROVEMENT FUND SHALL BE USED ONLY TO PAY FOR CAPITAL PROJECTS OR INDEBTEDNESS INCURRED FOR CAPITAL PROJECTS FOR ADDITIONAL OR EXPANDED PUBLIC ROAD FACILITIES, INCLUDING BRIDGES, INTERSECTION IMPROVEMENTS, AND NEW ROAD CONSTRUCTION AND ROAD IMPROVEMENT.

(3) BEFORE THE COUNTY COMMISSIONERS MAY EXPEND FUNDS FROM THE DEVELOPMENT ROAD IMPROVEMENT FUND, THE COUNTY COMMISSIONERS MUST MATCH AT LEAST THE SAME AMOUNT OF FUNDS FOR CAPITAL PROJECTS FOR ADDITIONAL OR EXPANDED PUBLIC ROAD FACILITIES.

(4) BEFORE THE COUNTY COMMISSIONERS MAY EXPEND FUNDS FROM THE DEVELOPMENT ROAD IMPROVEMENT FUND FOR A ROAD PROJECT ON A STATE HIGHWAY, AS DEFINED IN § 8-101 OF THE TRANSPORTATION ARTICLE, THE STATE MUST MATCH AT LEAST THE SAME AMOUNT OF FUNDS FOR A CAPITAL PROJECT FOR ADDITIONAL OR EXPANDED PUBLIC ROAD FACILITIES ON THE SAME ROAD PROJECT ON THE STATE HIGHWAY THAT IS WITHIN FREDERICK COUNTY.