

Article 24 - Political Subdivisions

SUBTITLE 10. BUILDING EXCISE TAX.

9-1001.

(A) THE COUNTY COUNCIL OF TALBOT COUNTY, BY ORDINANCE, MAY FIX, IMPOSE, AND PROVIDE FOR THE COLLECTION OF A BUILDING EXCISE TAX ON ANY BUILDING CONSTRUCTION WITHIN TALBOT COUNTY.

(B) THE COUNTY COUNCIL SHALL SPECIFY IN THE ORDINANCE THE:

- (1) TYPES OF BUILDING CONSTRUCTION SUBJECT TO THE BUILDING EXCISE TAX;
- (2) CRITERIA AND FORMULAS USED TO ASSESS THE TAX; AND
- (3) TAX RATES.

(C) (1) THE COUNTY COUNCIL MAY IMPOSE DIFFERENT RATES OF THE BUILDING EXCISE TAX ON DIFFERENT TYPES OF BUILDING CONSTRUCTION SUBJECT TO THE BUILDING EXCISE TAX.

(2) THE TAX RATES:

(I) SHALL RELATE TO THE DEVELOPMENT OR GROWTH-RELATED INFRASTRUCTURE NEEDS IN THE COUNTY; AND

(II) MAY NOT EXCEED \$2,000 PER LOT OR PARCEL WHERE BUILDING CONSTRUCTION IS TO OCCUR.

(D) (1) THE REVENUES FROM THE BUILDING EXCISE TAX SHALL BE DEPOSITED IN A SPECIAL FUND.

(2) THE SPECIAL FUND MAY ONLY BE USED FOR THE CAPITAL COSTS OF ADDITIONAL OR EXPANDED PUBLIC WORKS, IMPROVEMENTS, AND FACILITIES REQUIRED TO ACCOMMODATE NEW CONSTRUCTION OR DEVELOPMENT INCLUDING:

- (I) BRIDGES;
- (II) STREETS AND ROADS;
- (III) PARKS AND RECREATIONAL FACILITIES;
- (IV) SCHOOLS; AND
- (V) STORM DRAINAGE FACILITIES.

(E) THE BUILDING EXCISE TAX ~~SHALL~~ MAY BE IMPOSED THROUGHOUT THE COUNTY, INCLUDING WITHIN MUNICIPAL CORPORATIONS.

(F) ~~MUNICIPAL CORPORATIONS~~ IF THE BUILDING EXCISE TAX IS IMPOSED WITHIN A MUNICIPAL CORPORATION, THE MUNICIPAL CORPORATION SHALL ASSIST THE COUNTY IN THE COLLECTION OF THE BUILDING EXCISE TAX ~~WITHIN THE MUNICIPAL CORPORATIONS~~ BY: