

CHAPTER 468**(House Bill 1059)**

AN ACT concerning

Washington County Growth Management Act of 2003

FOR the purpose of authorizing the County Commissioners of Washington County to fix and impose, by ordinance, a building excise tax on all types of building construction; requiring the County Commissioners to specify in the ordinance the types of building construction subject to the building excise tax and the tax rates; authorizing the County Commissioners to impose different tax rates of the building excise tax based on the square footage of certain construction, housing or building type, and certain zoning classifications; limiting the rate of the building excise tax for a certain period of time; requiring the revenues from the building excise tax to be deposited in a special fund; providing that the revenues from the building excise tax may only be used for certain purposes; providing an exemption from the building excise tax for certain construction intended for agricultural or farm use under certain circumstances; authorizing the County Commissioners to provide for certain exemptions to the building excise tax; requiring municipal corporations in Washington County to assist the county in the collection of the building excise tax within the municipal corporations; authorizing the County Commissioners to fix and impose, by ordinance, a transfer tax on certain instruments of writing; providing that the transfer tax rate may not exceed a certain amount for certain fiscal years; requiring the revenues from the transfer tax to be deposited in a special fund; requiring certain transfer tax revenues to be used for certain agricultural land preservation; providing that the revenues from the transfer tax may only be used for certain purposes; providing certain exemptions from the transfer tax; authorizing the County Commissioners to provide for certain exemptions to the transfer tax; authorizing the governing body of Washington County to grant a property tax credit against the county property tax imposed on renovated or rehabilitated business real property located in a priority funding area, as designated under certain provisions of law; authorizing the governing body of Washington County to provide for certain conditions relating to the credit; limiting the amount and duration of the credit; providing that the Clerk of the Circuit Court for Washington County is not entitled to collect a certain fee for collecting certain county transfer taxes under certain circumstances; repealing certain authority for the County Commissioners of Washington County to impose development impact fees; defining certain terms; providing for the application of this Act; and generally relating to authorizing the County Commissioners of Washington County to impose certain taxes.

BY repealing

Article 25 – County Commissioners

Section 9K

Annotated Code of Maryland