

Article 22 - Washington County

SUBTITLE 7. TAXES.

2-701.

(A) THE COUNTY COMMISSIONERS OF WASHINGTON COUNTY, BY ORDINANCE, MAY FIX, IMPOSE, AND COLLECT A BUILDING EXCISE TAX ON ANY BUILDING CONSTRUCTION WITHIN WASHINGTON COUNTY.

(B) (1) THE COUNTY COMMISSIONERS SHALL SPECIFY IN THE ORDINANCE THE:

(I) TYPES OF BUILDING CONSTRUCTION SUBJECT TO THE BUILDING EXCISE TAX; AND

(II) TAX RATES.

(2) EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION, THE COUNTY COMMISSIONERS MAY IMPOSE DIFFERENT RATES OF THE BUILDING EXCISE TAX BASED ON:

(I) THE SQUARE FOOTAGE OF THE BUILDING;

(II) THE HOUSING OR BUILDING TYPE; AND

(III) ZONING CLASSIFICATIONS CONSISTENT WITH GOALS OF THE COMPREHENSIVE PLAN OF WASHINGTON COUNTY.

(3) (I) FOR A FISCAL YEAR BEGINNING AFTER JUNE 30, 2003, BUT BEFORE JULY 1, 2008, THE COUNTY COMMISSIONERS MAY IMPOSE A BUILDING EXCISE TAX RATE NOT TO EXCEED \$1 PER SQUARE FOOT.

(II) FOR ~~ALL FISCAL YEARS~~ ANY FISCAL YEAR BEGINNING AFTER JUNE 30, 2008, THE COUNTY COMMISSIONERS MAY SET THE BUILDING EXCISE TAX RATE.

(C) (1) THE COUNTY DIRECTOR OF FINANCE SHALL DEPOSIT THE REVENUES FROM THE BUILDING EXCISE TAX INTO A SPECIAL FUND.

(2) THE REVENUES FROM THE ~~BUILDING EXCISE TAX~~ SPECIAL FUND MAY ONLY BE USED FOR:

(I) SCHOOL RENOVATION AND CONSTRUCTION;

(II) PUBLIC SAFETY CAPITAL EXPENDITURES;

(III) PUBLIC INFRASTRUCTURE PROJECTS; AND

(IV) DEBT REDUCTION.