

This bill authorizes the County Council of Dorchester County to fix and impose, by ordinance, a building excise tax on all types of building construction. It requires the County Council to specify in the ordinance the types of building construction subject to the tax, the criteria, and formulas used to assess the tax, and the tax rates. It also requires the revenues from the building excise tax to be deposited in a special fund, and only be used for specified capital costs of specified public works, improvements, and facilities.

House Bill 1161, which was passed by the General Assembly and signed by me on May 11, 2004, accomplishes the same purpose. Therefore, it is not necessary for me to sign Senate Bill 836.

Very truly yours,
Robert L. Ehrlich, Jr.
Governor

Senate Bill No. 836

AN ACT concerning

Dorchester County - County Council - Building Excise Tax

FOR the purpose of authorizing the County Council to fix and impose, by ordinance, a building excise tax on all types of building construction within Dorchester County; requiring the County Council to specify in the ordinance the types of building construction subject to the tax, the criteria and formulas used to assess the tax, and the tax rates; authorizing the County Council to impose different rates of the building excise tax on different types of building construction subject to the tax; requiring that the tax rates relate to the development or growth-related infrastructure needs in the county; requiring that the tax rates not exceed a certain amount; 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 capital costs of certain public works, improvements, and facilities; authorizing the imposition of the building excise tax throughout Dorchester County, including within municipal corporations; requiring a municipal corporation to assist the county in the collection of the building excise tax if the tax is imposed within the municipal corporation; authorizing a municipal corporation that collects the excise tax to deduct from the revenues collected a certain fee for administrative costs; and generally relating to authorizing the County Council of Dorchester County to impose a building excise tax.

BY adding to

Article 24 - Political Subdivisions

Section 9-1002

Annotated Code of Maryland

(2001 Replacement Volume and 2003 Supplement)