

Section 2-701(a) and (b)

Article 22 – Public Local Laws of Maryland

(1991 Edition and December 1997 Supplement, as amended)

(As enacted by Chapter 468 of the Acts of the General Assembly of 2003, as amended by Chapter 598 of the Acts of the General Assembly of 2005)

BY adding to

The Public Local Laws of Washington County

Section 2-701(b-1)

Article 22 – Public Local Laws of Maryland

(1991 Edition and December 1997 Supplement, as amended)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 22 – Washington County

2-701.

(a) (1) The County Commissioners of Washington County, by ordinance, may fix, impose, and collect a building excise tax on any building construction within Washington County.

(2) The County Commissioners may collect a building excise tax on building construction within Washington County prior to the date an initial building permit is issued for that building construction.

(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) (i) For nonresidential building types, the County Commissioners may impose a building excise tax not to exceed \$5 per square foot.

(ii) The County Commissioners may impose different rates or waive the building excise tax for different nonresidential building types and uses.

(3) Except as provided in paragraph (5) of this subsection, for single-family residential units, the County Commissioners may impose a building excise tax rate not to exceed \$13,000 per unit.