SECTION 2. 5. AND BE IT FURTHER ENACTED, That Sections 1, 2, and 4 of this Act shall take effect January 1, 2009.

SECTION 6. AND BE IT FURTHER ENACTED, That, except as provided in Section 5 of this Act, this Act shall take effect July 1, 2008.

Approved by the Governor, May 13, 2008.

CHAPTER 533

(House Bill 1115)

AN ACT concerning

Washington County - Building Excise Tax

FOR the purpose of altering the building excise tax that the Board of County Commissioners for Washington County is authorized to impose for certain construction in Washington County; altering the criteria that must be met for the County Commissioners to impose a building excise tax for certain types of construction in Washington County; repealing altering certain limitations for imposing a building excise tax in Washington County; repealing certain exemptions under the Washington County building excise tax; repealing certain authority for the County Commissioners to provide certain exemptions from the building excise tax; repealing certain building excise tax credits in Washington County; altering certain reporting requirements for the County Commissioners; and generally relating to the Washington County building excise tax.

BY repealing and reenacting, with amendments, The Public Local Laws of Washington County Section 2–701(b), (f), (h), and (i) Article 22 – Public Local Laws of Maryland (2007 Edition, as amended)

BY repealing

The Public Local Laws of Washington County Section 2–701(b–1) and (g) Article 22 – Public Local Laws of Maryland (2007 Edition, as amended)

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