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By: **Frederick County Delegation**

Introduced and read first time: February 9, 2001

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Frederick County - County Commissioners - Building Excise Tax**

3 FOR the purpose of authorizing the County Commissioners of Frederick County to  
4 fix, impose, and collect, by ordinance, a building excise tax for financing certain  
5 public road facilities; requiring the County Commissioners to specify in the  
6 ordinance the type of construction subject to the tax; requiring the County  
7 Director of Finance to deposit revenues of the building excise tax in a certain  
8 fund; authorizing the County Commissioners to use the revenues of the building  
9 excise tax for certain public road facilities; and generally relating to authorizing  
10 the County Commissioners of Frederick County to impose a building excise tax.

11 BY adding to

12 The Public Local Laws of Frederick County  
13 Section 2-7-131  
14 Article 11 - Public Local Laws of Maryland  
15 (1979 Edition and July 2000 Supplement, as amended)

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

18 **Article 11 - Frederick County**

19 2-7-131.

20 (A) (1) THE COUNTY COMMISSIONERS OF FREDERICK COUNTY, BY  
21 ORDINANCE, MAY FIX, IMPOSE, AND COLLECT A BUILDING EXCISE TAX.

22 (2) THE COUNTY COMMISSIONERS SHALL SPECIFY IN THE ORDINANCE  
23 THE TYPE OF CONSTRUCTION SUBJECT TO THE BUILDING EXCISE TAX.

24 (B) (1) THE COUNTY DIRECTOR OF FINANCE SHALL DEPOSIT THE  
25 REVENUES OF THE BUILDING EXCISE TAX IN AN ACCOUNT CALLED THE  
26 "DEVELOPMENT ROAD IMPROVEMENT FUND".

27 (2) THE REVENUES OF THE BUILDING EXCISE TAX IN THE  
28 DEVELOPMENT ROAD IMPROVEMENT FUND SHALL BE USED ONLY TO PAY FOR

1 CAPITAL PROJECTS OR INDEBTEDNESS INCURRED FOR CAPITAL PROJECTS FOR  
2 ADDITIONAL OR EXPANDED PUBLIC ROAD FACILITIES, INCLUDING BRIDGES,  
3 INTERSECTION IMPROVEMENTS, AND NEW ROAD CONSTRUCTION AND ROAD  
4 IMPROVEMENT.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
6 July 1, 2001.