
By: **Calvert County Delegation**
Introduced and read first time: February 2, 2001
Assigned to: Ways and Means

Committee Report: Favorable with amendments
House action: Adopted
Read second time: March 6, 2001

CHAPTER 232

1 AN ACT concerning

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

3 FOR the purpose of authorizing the County Commissioners of Calvert County to fix
4 and impose, by ordinance, a building excise tax on all types of building
5 construction; requiring the County Commissioners to specify in the ordinance
6 the ~~type~~ types of building construction subject to the tax; authorizing the County
7 Commissioners to impose different rates of the building excise tax on different
8 types of building construction subject to the tax; requiring that the revenues
9 from the building excise tax be deposited in the County's general fund;
10 authorizing the County Commissioners to use the revenues from the building
11 excise tax for any lawful purpose; repealing certain authority for the County
12 Commissioners of Calvert County to impose development impact fees; and
13 generally relating to authorizing the County Commissioners of Calvert County
14 to impose a building excise tax.

15 BY repealing
16 Article 25 - County Commissioners
17 Section 9G
18 Annotated Code of Maryland
19 (1998 Replacement Volume and 2000 Supplement)

20 BY adding to
21 Article 25 - County Commissioners
22 Section 9G
23 Annotated Code of Maryland
24 (1998 Replacement Volume and 2000 Supplement)

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

3 **Article 25 - County Commissioners**

4 [9G.

5 (a) The County Commissioners of Calvert County, by ordinance or resolution,
6 may fix, impose, and collect development impact fees for financing, in whole or in
7 part, the capital costs of additional or expanded public works, improvements, and
8 facilities required to accommodate new construction or development.

9 (b) (1) This subsection only applies to a development impact fee imposed by
10 Calvert County for the acquisition or improvement of recreational sites or facilities.

11 (2) Unless the governing body of a municipal corporation consents, the
12 County Commissioners may not:

13 (i) Alter the impact fee schedule in effect on January 1, 2000 or any
14 subsequent schedule that is used to impose a development impact fee on any
15 development within the boundaries of the municipal corporation; or

16 (ii) Accept a conveyance or dedication of real property in lieu of, or
17 as a credit against, the development impact fee on any development within the
18 boundaries of the municipal corporation.

19 (3) The County Commissioners may not use revenue collected through a
20 development impact fee imposed on development within the boundaries of a
21 municipal corporation unless the governing body of the municipal corporation
22 approves of the use.]

23 9G.

24 (A) THE COUNTY COMMISSIONERS OF CALVERT COUNTY, BY ORDINANCE,
25 MAY FIX AND IMPOSE A BUILDING EXCISE TAX ON ANY BUILDING CONSTRUCTION
26 WITHIN CALVERT COUNTY.

27 (B) THE COUNTY COMMISSIONERS SHALL SPECIFY IN THE ORDINANCE THE
28 ~~TYPE~~ TYPES OF BUILDING CONSTRUCTION SUBJECT TO THE BUILDING EXCISE TAX.

29 (C) THE COUNTY COMMISSIONERS MAY IMPOSE DIFFERENT RATES OF THE
30 BUILDING EXCISE TAX ON DIFFERENT TYPES OF BUILDING CONSTRUCTION SUBJECT
31 TO THE BUILDING EXCISE TAX.

32 (D) (1) THE REVENUES FROM THE BUILDING EXCISE TAX SHALL BE
33 DEPOSITED IN THE COUNTY'S GENERAL FUND.

34 (2) THE REVENUES FROM THE BUILDING EXCISE TAX MAY BE USED FOR
35 ANY LAWFUL PURPOSE WITHIN THE COUNTY.

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