HOUSE BILL 1162

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Q8

2004 Regular Session
4lr1794
CF 4lr2686

By: **Delegates Eckardt and Walkup**
Introduced and read first time: February 13, 2004
Assigned to: Ways and Means

Committee Report: Favorable with amendments
House action: Adopted
Read second time: March 27, 2004

CHAPTER 538

AN ACT concerning

Code Home Rule Counties - Development Excise Taxes - Maximum Amount Per Lot

FOR the purpose of repealing the termination date of a certain provision altering the maximum amount per lot of a development excise tax that a code home rule county is authorized to impose; altering the maximum amount per lot of a development excise tax that ~~a~~ <u>an Eastern Shore</u> code home rule county is authorized to impose; and generally relating to the development excise tax in code home rule counties.

BY repealing and reenacting, without amendments,
Article 25B - Home Rule for Code Counties
Section 13F
Annotated Code of Maryland
(2001 Replacement Volume and 2003 Supplement)

BY repealing and reenacting, with amendments,
Chapter 474 of the Acts of the General Assembly of 2003
Section 2

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

Article 25B - Home Rule for Code Counties

13F.

(a) (1) The county commissioners of a code county, by public local law, may impose a development excise tax when a subdivision lot is initially sold or transferred, for financing, in whole or in part, the capital costs of additional or expanded public school facilities or improvements.

(2) (i) Before passing a public local law imposing a development excise tax or altering the amount of the tax, the county commissioners shall hold a public hearing.

(ii) Notice of the hearing shall be published in at least one newspaper of general circulation in the county not less than 3 or more than 14 days before the hearing.

(iii) The notice shall state the subject of the hearing and the time and place that the hearing will occur.

(3) The county commissioners shall specify and the notice shall state the amount of the tax and the time during the subdivision process that the tax shall be paid.

(4) ~~A~~ EXCEPT AS PROVIDED IN PARAGRAPH (6) OF THIS SUBSECTION, A development excise tax imposed under this section may not exceed ~~[~~$2,000~~]~~ ~~$5,000~~ per lot.

(5) A development excise tax may not be imposed under this section, in a county that imposes a development impact fee.

(6) A DEVELOPMENT EXCISE TAX IMPOSED UNDER THIS SECTION BY A CODE COUNTY IN THE EASTERN SHORE CLASS MAY NOT EXCEED $5,000 PER LOT.

(b) (1) The county commissioners shall deposit development excise taxes in an account known as the "educational facilities improvement fund".

(2) Money in the educational facilities improvement fund may only be used to pay for capital projects, or for debt incurred for capital projects, for additional or expanded public school facilities or improvements.

Chapter 474 of the Acts of 2003

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2003. [It shall remain effective for a period of 1 year and, at the end of June 30, 2004, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.]

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2004.