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**By: Howard County Delegation**

Introduced and read first time: February 1, 1996

Assigned to: Commerce and Government Matters

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A BILL ENTITLED

1 AN ACT concerning

2           **Howard County - Building Excise Tax**  
3           **Ho. Co. 11-96**

4 FOR the purpose of repealing the limit imposed on the Howard County Council with  
5       respect to the appropriation of funds from the Howard County Development  
6       Improvement Fund for additional or expanded public road facilities; repealing the  
7       termination date applicable to the authority for Howard County to impose a  
8       building excise tax on certain construction in the County; and providing for an  
9       effective date.

10 BY repealing and reenacting, with amendments,  
11       The Public Local Laws of Howard County  
12       Section 20.1100  
13       Article 14 - Public Local Laws of Maryland  
14       (1977 Edition and July 1995 Supplement, as amended)

15 BY repealing and reenacting, with amendments,  
16       Chapter 285 of the Acts of the General Assembly of 1992, as amended by Chapter  
17       224 of the Acts of the General Assembly of 1994  
18       Section 2

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

21           **Article 14 - Howard County**

22 20.1100.

23       (a) (1) Subject to paragraph (3) of this subsection, the county may impose, by  
24 ordinance, a building excise tax for financing additional or expanded public road facilities  
25 that are included in the county's capital budget. Public road facilities include bridges,  
26 intersection improvements, and new road construction and road improvements.

27       (2) The county ordinance shall specify the type of construction subject to  
28 the building excise tax.

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1                   (3) The county may impose a building excise tax only after the county adopts  
2 an adequate facilities plan.

3                   (b) (1) The county director of finance shall deposit building excisetaxes in an  
4 account known as the "development road improvement fund."

5                   (2) Money in the development road improvement fund may be used only to  
6 pay for capital projects or indebtedness incurred for capital projects for additional or  
7 expanded public road facilities.

8                   [(3) The county council may not appropriate from the development road  
9 improvement fund in any fiscal year more than 50% of the total amount appropriated  
10 from other county sources for that fiscal year for additional or expanded public road  
11 facilities.]

12                  (c) (1) Subject to paragraph (2) of this subsection, the county council may  
13 increase the building excise tax.

14                  (2) The percentage of the increase in the building excise tax since the month  
15 and year when the building excise tax is first enacted may not exceed the percentage of  
16 the increase in the ENR construction Cost Index for the Baltimore Region, based on 1913  
17 U.S. average equals 100, as reported in ENR, Engineering News Record, since the base  
18 month and year when the building excise tax is first enacted.

19                  SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland  
20 read as follows:

21 **Chapter 285 of the Acts of 1992, as amended by Chapter 224 of the Acts of 1994**

22                  SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
23 July 1, 1992. [It shall remain effective for a period of six years and,at the end of June 30,  
24 1998, with no further action required by the General Assembly, this Actshall be  
25 abrogated and of no further force and effect.]

26                  SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect  
27 July 1, 1996.