
By: Howard County Delegation

Introduced and read first time: February 1, 1996

Assigned to: Commerce and Government Matters

Committee Report: Favorable

House action: Adopted

Read second time: March 5, 1996

CHAPTER ____

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:

2

1 **Article 14 - Howard County**

2 20.1100.

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

7 (2) The county ordinance shall specify the type of constructions subject to
8 the building excise tax.

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

11 (b) (1) The county director of finance shall deposit building excise taxes in an
12 account known as the "development road improvement fund."

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

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

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

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

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

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

30 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
31 July 1, 1992. [It shall remain effective for a period of six years and, at the end of June 30,
32 1998, with no further action required by the General Assembly, this Act shall be
33 abrogated and of no further force and effect.]

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

