

Department of Fiscal Services
Maryland General Assembly

FISCAL NOTE

House Bill 1297 (Charles County Delegation)
Ways and Means

**Charles County - Special Taxing Districts - Developing and Financing
Infrastructure Improvements**

This bill authorizes Charles County to create special taxing districts in commercial or light industrial zones for developing and financing infrastructure improvements. The county may impose ad valorem or special taxes, and issue bonds to finance the projects.

Fiscal Summary

State Effect: None.

Local Effect: Potential indeterminate revenue and expenditure increase for Charles County as discussed below.

Small Business Effect: Potential minimal effect on small businesses as discussed below.

Fiscal Analysis

Local Effect: If Charles County creates special taxing districts for developing infrastructure improvements in commercial or light industrial zones, expenditures could increase. The increase depends upon the number of special taxing districts, the type and number of projects, and the cost of improvements. The county could, however, offset these costs by levying ad valorem or special taxes and issuing bonds. The potential revenue and expenditure increase cannot be reliably estimated.

Small Business Effect: If Charles County creates special taxing districts, small businesses in the commercial and light industrial zones could benefit by enhancements and improvements in the areas' infrastructure. These improvements could increase the number of people visiting these areas, and lead to more exposure of the commercial and industrial businesses.

However, businesses in these districts could experience higher costs due to ad valorem or special taxes.

Information Source(s): Charles County, Department of Fiscal Services

Fiscal Note History: First Reader - March 7, 1997

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