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By: Delegates Eckardt, W. Baker, Schisler, Guns, Walkup

Introduced and read first time: February 12, 1998 Assigned to: Commerce and Government Matters

A BILL ENTITLED

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Code Home Rule Counties - Development of Excise Taxes - Elimination of
Maximum Charge

- 4 FOR the purpose of modifying the authority of a county that has adopted code home
- 5 rule to impose development excise taxes for the purpose of financing public
- 6 school facilities or improvements and for the purchase of development rights on
- 7 agricultural land by eliminating statutory caps restricting the amount of the
- 8 taxes that may be imposed on a subdivision lot.
- 9 BY repealing and reenacting, with amendments,
- 10 Article 25B Home Rule for Code Counties
- 11 Section 13F and 13G

1 AN ACT concerning

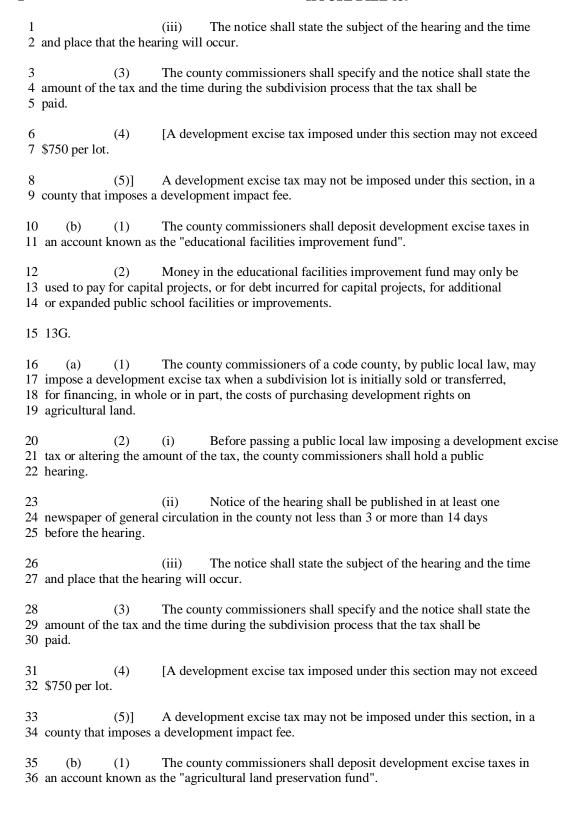
- 12 Annotated Code of Maryland
- 13 (1996 Replacement Volume and 1997 Supplement)
- 14 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
- 15 MARYLAND, That the Laws of Maryland read as follows:

16 Article 25B - Home Rule for Code Counties

17 13F.

- 18 (a) (1) The county commissioners of a code county, by public local law, may
- 19 impose a development excise tax when a subdivision lot is initially sold or transferred,
- 20 for financing, in whole or in part, the capital costs of additional or expanded public
- 21 school facilities or improvements.
- 22 (2) (i) Before passing a public local law imposing a development excise
- 23 tax or altering the amount of the tax, the county commissioners shall hold a public
- 24 hearing.
- 25 (ii) Notice of the hearing shall be published in at least one
- 26 newspaper of general circulation in the county not less than 3 or more than 14 days
- 27 before the hearing.

HOUSE BILL 839



- 1 (2) Money in the agricultural land preservation fund may only be used to 2 pay for the purchase of development rights on agricultural land.
- 3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect 4 October 1, 1998.