

HOUSE BILL 1049

Unofficial Copy  
Q8

2000 Regular Session  
(01r2453)

**ENROLLED BILL**  
-- Ways and Means/Budget and Taxation --

Introduced by **Cecil County Delegation**

Read and Examined by Proofreaders:

\_\_\_\_\_  
Proofreader.

\_\_\_\_\_  
Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this  
\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ o'clock, \_\_\_\_ M.

\_\_\_\_\_  
Speaker.

CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Cecil County - Development Excise Tax**

3 FOR the purpose of authorizing the Board of County Commissioners of Cecil County  
4 to impose, by law, a development excise tax; requiring the Board to advertise  
5 and hold a public hearing before passing a local law imposing the tax or altering  
6 the amount of the tax; requiring that the tax be imposed on a certain basis and  
7 be paid at a certain time; limiting the amount of the tax that may be imposed;  
8 requiring that the tax be deposited in a certain account which may be used only  
9 for certain purposes and subject to certain procedural requirements; submitting  
10 this Act to a referendum of the legally qualified voters of Cecil County; *defining*  
11 *a certain term*; and generally relating to authorization for a development excise  
12 tax in Cecil County.

13 BY adding to  
14 The Public Local Laws of Cecil County  
15 Section 34-16  
16 Article 8 - Public Local Laws of Maryland

1 (1989 Edition and November 1999 Supplement, as amended)

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

4 **Article 8 - Cecil County**

5 34-16.

6 (A) IN THIS SECTION, "RESIDENTIAL UNIT" INCLUDES:

7 (1) A HOUSE;

8 (2) AN APARTMENT;

9 (3) A RESIDENTIAL CONDOMINIUM;

10 (4) A MOBILE HOME; AND

11 (5) ANY OTHER STRUCTURE USED PRIMARILY AS A DWELLING.

12 ~~(A)~~ (B) (1) THE BOARD OF COUNTY COMMISSIONERS OF CECIL COUNTY  
13 MAY IMPOSE, BY LAW, A DEVELOPMENT EXCISE TAX ~~WHEN A SUBDIVISION LOT IS~~  
14 ~~INITIALLY SOLD OR TRANSFERRED~~ FOR FINANCING, IN WHOLE OR IN PART, THE  
15 CAPITAL COSTS OF ADDITIONAL OR EXPANDED PUBLIC FACILITIES OR  
16 IMPROVEMENTS IN THE COUNTY.

17 (2) (I) BEFORE PASSING A LOCAL LAW IMPOSING A DEVELOPMENT  
18 EXCISE TAX OR ALTERING THE AMOUNT OF THE TAX, THE BOARD SHALL HOLD A  
19 PUBLIC HEARING.

20 (II) NOTICE OF THE HEARING SHALL BE PUBLISHED IN AT LEAST  
21 ONE NEWSPAPER OF GENERAL CIRCULATION IN CECIL COUNTY NOT LESS THAN 3 OR  
22 MORE THAN 14 DAYS BEFORE THE HEARING.

23 (III) THE NOTICE SHALL STATE THE SUBJECT OF THE HEARING AND  
24 THE TIME AND PLACE THAT THE HEARING WILL OCCUR.

25 ~~(B)~~ (C) A DEVELOPMENT EXCISE TAX IMPOSED UNDER THIS SECTION:

26 (1) SHALL BE:

27 (I) IMPOSED ON A COUNTY-WIDE BASIS, INCLUDING WITHIN  
28 MUNICIPAL CORPORATIONS IN THE COUNTY, ~~BASED ON A RATE PER SQUARE FOOT~~  
29 ~~OF DEVELOPMENT ON ALL NEW RESIDENTIAL UNITS;~~ AND

30 (II) PAID AT THE TIME A BUILDING PERMIT IS ISSUED FOR ~~THE~~  
31 ~~DEVELOPMENT OF PROPERTY~~ ANY NEW RESIDENTIAL UNIT; AND

32 (2) MAY NOT EXCEED \$3,500 PER ~~LOT~~ RESIDENTIAL UNIT.

1     ~~(C)~~     (D)     THE BOARD SHALL ENTER INTO AGREEMENTS WITH MUNICIPAL  
2 CORPORATIONS IN CECIL COUNTY THAT ISSUE BUILDING PERMITS FOR COLLECTION  
3 OF THE DEVELOPMENT EXCISE TAX FOR DEVELOPMENT WITHIN THE MUNICIPAL  
4 CORPORATIONS.

5     ~~(D)~~     (E)     (1)     THE BOARD OF COUNTY COMMISSIONERS SHALL DEPOSIT THE  
6 REVENUE FROM THE DEVELOPMENT EXCISE TAX IN A SPECIAL ACCOUNT KNOWN AS  
7 THE "PUBLIC CAPITAL FACILITIES IMPROVEMENT FUND".

8             (2)     MONEY IN THE PUBLIC CAPITAL FACILITIES IMPROVEMENT FUND  
9 MAY ONLY BE USED, AS SPECIFICALLY AUTHORIZED BY A RESOLUTION AFTER A  
10 PUBLIC SESSION OF THE BOARD, TO PAY FOR CAPITAL PROJECTS, OR FOR DEBT  
11 INCURRED FOR CAPITAL PROJECTS, FOR ADDITIONAL OR EXPANDED PUBLIC  
12 FACILITIES OR IMPROVEMENTS.

13     SECTION 2. AND BE IT FURTHER ENACTED, That before this Act becomes  
14 effective it shall first be submitted to a referendum of the legally qualified voters of  
15 Cecil County at the general election to be held in November of 2000. The cost of the  
16 special election, if any, shall be paid by the County governing body. The County  
17 governing body and the Board of Supervisors of Elections of Cecil County shall do  
18 those things necessary and proper to provide for and hold the referendum required by  
19 this section. If a majority of the votes cast on the question are "For the referred law"  
20 the provisions of this Act shall become effective on the 30th day following the official  
21 canvass of votes for the referendum, but if a majority of the votes cast on the question  
22 are "Against the referred law" the provisions of this Act are of no effect and null and  
23 void.

24     SECTION 3. AND BE IT FURTHER ENACTED, That, subject to the provisions  
25 of Section 2 of this Act and for the sole purpose of providing for the referendum  
26 required by Section 2, this Act shall take effect ~~October 1, 2000~~ July 1, 2000.