
By: **Calvert County Delegation**

Introduced and read first time: March 3, 2000

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Calvert County - Board of County Commissioners - Building Excise Tax**

3 FOR the purpose of authorizing the Board of County Commissioners of Calvert
4 County to fix and impose, by ordinance, a building excise tax on all types of
5 building construction; requiring the County Commissioners to specify in the
6 ordinance the type of building construction subject to the tax; authorizing the
7 County Commissioners to impose different rates of the building excise tax on
8 different types of construction subject to the tax; requiring the revenues of the
9 building excise tax to be deposited in the County's general fund; authorizing the
10 County Commissioners to use the revenues of the tax for any lawful purpose;
11 and generally relating to authorizing the Board of County Commissioners of
12 Calvert County to impose a building excise tax.

13 BY repealing
14 Article 25 - County Commissioners
15 Section 9G
16 Annotated Code of Maryland
17 (1998 Replacement Volume and 1999 Supplement)

18 BY adding to
19 Article 25 - County Commissioners
20 Section 9G
21 Annotated Code of Maryland
22 (1998 Replacement Volume and 1999 Supplement)

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

25 **Article 25 - County Commissioners**

26 [9G.

27 The County Commissioners of Calvert County, by ordinance or resolution, may
28 fix, impose, and collect development impact fees for financing, in whole or in part, the

1 capital costs of additional or expanded public works, improvements, and facilities
2 required to accommodate new construction or development.]

3 9G.

4 (A) THE BOARD OF COUNTY COMMISSIONERS OF CALVERT COUNTY, BY
5 ORDINANCE, MAY FIX AND IMPOSE A BUILDING EXCISE TAX TO BE LEVIED ON ANY
6 BUILDING CONSTRUCTION WITHIN CALVERT COUNTY.

7 (B) THE COUNTY COMMISSIONERS SHALL SPECIFY IN THE ORDINANCE THE
8 TYPE OF BUILDING CONSTRUCTION SUBJECT TO THE BUILDING EXCISE TAX.

9 (C) THE COUNTY COMMISSIONERS MAY IMPOSE DIFFERENT RATES OF THE
10 BUILDING EXCISE TAX ON DIFFERENT TYPES OF CONSTRUCTION SUBJECT TO THE
11 BUILDING EXCISE TAX.

12 (D) (1) THE REVENUES OF THE BUILDING EXCISE TAX SHALL BE DEPOSITED
13 IN THE COUNTY'S GENERAL FUND.

14 (2) THE REVENUES OF THE BUILDING EXCISE TAX MAY BE USED FOR
15 ANY LAWFUL PURPOSE WITHIN THE COUNTY.

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
17 October 1, 2000.