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By: **Delegates Eckardt and Cane**  
Introduced and read first time: February 13, 2004  
Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Dorchester County - County Council - Building Excise Tax**

3 FOR the purpose of authorizing the County Council to fix and impose, by ordinance,  
4 a building excise tax on all types of building construction within Dorchester  
5 County; requiring the County Council to specify in the ordinance the types of  
6 building construction subject to the tax, the criteria and formulas used to assess  
7 the tax, and the tax rates; authorizing the County Council to impose different  
8 rates of the building excise tax on different types of building construction subject  
9 to the tax; requiring that the tax rates relate to the development or  
10 growth-related infrastructure needs in the county; requiring that the tax rates  
11 not exceed a certain amount; requiring the revenues from the building excise tax  
12 to be deposited in a special fund; providing that the revenues from the building  
13 excise tax may only be used for certain capital costs of certain public works,  
14 improvements and facilities; authorizing the imposition of the building excise  
15 tax throughout Dorchester County, including within municipal corporations;  
16 requiring a municipal corporation to assist the county in the collection of the  
17 building excise tax if the tax is imposed within the municipal corporation; and  
18 generally relating to authorizing the County Council of Dorchester County to  
19 impose a building excise tax.

20 BY adding to  
21 Article 24 - Political Subdivisions - Miscellaneous Provisions  
22 Section 9-1002  
23 Annotated Code of Maryland  
24 (2001 Replacement Volume and 2003 Supplement)

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

**Article 24 - Political Subdivisions - Miscellaneous Provisions**

2 9-1002.

3 (A) THE COUNTY COUNCIL OF DORCHESTER COUNTY, BY ORDINANCE, MAY  
4 FIX AND IMPOSE A BUILDING EXCISE TAX ON ANY BUILDING CONSTRUCTION WITHIN  
5 DORCHESTER COUNTY.

6 (B) THE COUNTY COUNCIL SHALL SPECIFY IN THE ORDINANCE:

7 (1) THE TYPES OF BUILDING CONSTRUCTION SUBJECT TO THE  
8 BUILDING EXCISE TAX;

9 (2) THE CRITERIA AND FORMULAS USED TO ASSESS THE TAX; AND

10 (3) THE TAX RATES.

11 (C) (1) THE COUNTY COUNCIL MAY IMPOSE DIFFERENT RATES OF THE  
12 BUILDING EXCISE TAX ON DIFFERENT TYPES OF BUILDING CONSTRUCTION SUBJECT  
13 TO THE BUILDING EXCISE TAX.

14 (2) THE TAX RATES:

15 (I) SHALL RELATE TO THE DEVELOPMENT OR GROWTH-RELATED  
16 INFRASTRUCTURE NEEDS IN THE COUNTY; AND

17 (II) MAY NOT EXCEED \$5,000 PER LOT OR PARCEL WHERE BUILDING  
18 CONSTRUCTION IS TO OCCUR.

19 (D) (1) THE REVENUES FROM THE BUILDING EXCISE TAX SHALL BE  
20 DEPOSITED IN A SPECIAL FUND.

21 (2) THE SPECIAL FUND MAY ONLY BE USED FOR THE CAPITAL COSTS OF  
22 ADDITIONAL OR EXPANDED PUBLIC WORKS, IMPROVEMENTS, AND FACILITIES  
23 REQUIRED TO ACCOMMODATE NEW CONSTRUCTION OR DEVELOPMENT INCLUDING:

24 (I) EMERGENCY SERVICES;

25 (II) SHERIFF'S OFFICES; AND

26 (III) SCHOOLS.

27 (E) THE BUILDING EXCISE TAX MAY BE IMPOSED THROUGHOUT THE COUNTY,  
28 INCLUDING WITHIN MUNICIPAL CORPORATIONS.

29 (F) IF THE BUILDING EXCISE TAX IS IMPOSED WITHIN A MUNICIPAL  
30 CORPORATION, THE MUNICIPAL CORPORATION SHALL ASSIST THE COUNTY IN THE  
31 COLLECTION OF THE BUILDING EXCISE TAX BY:

32 (1) COLLECTING AND REMITTING THE TAX TO THE COUNTY; OR

1                   (2)       REQUIRING THE TAX BE PAID TO THE COUNTY IN ACCORDANCE  
2 WITH THE TERMS OF THE COUNTY ORDINANCE.

3       SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
4 July 1, 2004.