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

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Committee Report: Favorable with amendments  
House action: Adopted  
Read second time: March 26, 2004

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Wicomico County - Building Excise Tax**

3 FOR the purpose of authorizing the County Council of Wicomico County to fix and  
4 impose, by ordinance, a building excise tax on all types of building construction;  
5 requiring the County Council to specify in the ordinance the types of building  
6 construction subject to the tax; authorizing the County Council to impose  
7 different rates of the building excise tax on different types of building  
8 construction subject to the tax; placing a certain limit on the amount of tax that  
9 may be imposed; exempting certain types of building construction from the tax;  
10 authorizing the County Council to provide for certain exemptions from the tax;  
11 requiring that the revenues from the building excise tax be deposited in the  
12 county's general fund; authorizing the County Council to use the revenues from  
13 the building excise tax for any lawful purpose; and generally relating to  
14 authorizing the County Council of Wicomico County to impose a building excise  
15 tax.

16 BY adding to  
17 Article 24 - Political Subdivisions - Miscellaneous Provisions  
18 Section 9-1002  
19 Annotated Code of Maryland  
20 (2001 Replacement Volume and 2003 Supplement)

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

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

2 9-1002.

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

6       (B)       THE COUNTY COUNCIL SHALL SPECIFY IN THE ORDINANCE THE TYPES OF  
7 BUILDING CONSTRUCTION SUBJECT TO THE BUILDING EXCISE TAX.

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

11       (D)       THE BUILDING EXCISE TAX IMPOSED UNDER THIS SECTION MAY NOT  
12 EXCEED \$5,000 PER LOT OR PARCEL WHERE BUILDING CONSTRUCTION IS TO OCCUR.

13       (E)       (1)       THE BUILDING EXCISE TAX MAY NOT APPLY TO BUILDING  
14 CONSTRUCTION INTENDED TO BE ACTIVELY USED FOR FARM OR AGRICULTURAL  
15 USE.

16               (2)       THE BUILDING EXCISE TAX MAY NOT APPLY TO CONSTRUCTION  
17 INTENDED TO BE USED AS A CHICKEN HOUSE.

18               (3)       THE COUNTY COUNCIL MAY PROVIDE FOR ADDITIONAL EXEMPTIONS  
19 FROM THE BUILDING EXCISE TAX.

20       ~~(D)~~   (F)       (1)       THE REVENUES FROM THE BUILDING EXCISE TAX SHALL BE  
21 DEPOSITED IN THE COUNTY'S GENERAL FUND.

22               (2)       THE REVENUES FROM THE BUILDING EXCISE TAX MAY BE USED FOR  
23 ANY LAWFUL PURPOSE WITHIN THE COUNTY.

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