

SENATE BILL 663

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Q8

2004 Regular Session  
4r2686  
CF 4r1794

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By: **Senator Colburn**

Introduced and read first time: February 6, 2004

Assigned to: Budget and Taxation

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A BILL ENTITLED

1 AN ACT concerning

2 **Code Home Rule Counties - Development Excise Taxes - Maximum Amount**  
3 **Per Lot**

4 FOR the purpose of repealing the termination date of a certain provision altering the  
5 maximum amount per lot of a development excise tax that a code home rule  
6 county is authorized to impose; altering the maximum amount per lot of a  
7 development excise tax that a code home rule county is authorized to impose;  
8 and generally relating to the development excise tax in code home rule counties.

9 BY repealing and reenacting, without amendments,  
10 Article 25B - Home Rule for Code Counties  
11 Section 13F  
12 Annotated Code of Maryland  
13 (2001 Replacement Volume and 2003 Supplement)

14 BY repealing and reenacting, with amendments,  
15 Chapter 474 of the Acts of the General Assembly of 2003  
16 Section 2

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

19 **Article 25B - Home Rule for Code Counties**

20 13F.

21 (a) (1) The county commissioners of a code county, by public local law, may  
22 impose a development excise tax when a subdivision lot is initially sold or transferred,  
23 for financing, in whole or in part, the capital costs of additional or expanded public  
24 school facilities or improvements.

25 (2) (i) Before passing a public local law imposing a development excise  
26 tax or altering the amount of the tax, the county commissioners shall hold a public  
27 hearing.

1 (ii) Notice of the hearing shall be published in at least one  
2 newspaper of general circulation in the county not less than 3 or more than 14 days  
3 before the hearing.

4 (iii) The notice shall state the subject of the hearing and the time  
5 and place that the hearing will occur.

6 (3) The county commissioners shall specify and the notice shall state the  
7 amount of the tax and the time during the subdivision process that the tax shall be  
8 paid.

9 (4) A development excise tax imposed under this section may not exceed  
10 [\$2,000] \$5,000 per lot.

11 (5) A development excise tax may not be imposed under this section, in a  
12 county that imposes a development impact fee.

13 (b) (1) The county commissioners shall deposit development excise taxes in  
14 an account known as the "educational facilities improvement fund".

15 (2) Money in the educational facilities improvement fund may only be  
16 used to pay for capital projects, or for debt incurred for capital projects, for additional  
17 or expanded public school facilities or improvements.

18 **Chapter 474 of the Acts of 2003**

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
20 July 1, 2003. [It shall remain effective for a period of 1 year and, at the end of June  
21 30, 2004, with no further action required by the General Assembly, this Act shall be  
22 abrogated and of no further force and effect.]

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