

SENATE BILL 663

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Q8

2004 Regular Session
4r2686
CF 4r1794

By: **Senator Colburn**

Introduced and read first time: February 6, 2004

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 25, 2004

CHAPTER _____

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 an Eastern Shore code home rule county is
8 authorized to impose; and generally relating to the development excise tax in
9 code home rule counties.

10 BY repealing and reenacting, without amendments,
11 Article 25B - Home Rule for Code Counties
12 Section 13F
13 Annotated Code of Maryland
14 (2001 Replacement Volume and 2003 Supplement)

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

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

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

2 13F.

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

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

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

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

15 (3) The county commissioners shall specify and the notice shall state the
16 amount of the tax and the time during the subdivision process that the tax shall be
17 paid.

18 (4) A EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, A
19 DEVELOPMENT EXCISE TAX IMPOSED UNDER THIS SECTION MAY NOT EXCEED
20 { \$2,000 } ~~\$5,000~~ per lot.

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

23 (6) A DEVELOPMENT EXCISE TAX IMPOSED UNDER THIS SECTION BY A
24 CODE COUNTY IN THE EASTERN SHORE CLASS MAY NOT EXCEED \$5,000 PER LOT.

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

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

30 **Chapter 474 of the Acts of 2003**

31 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
32 July 1, 2003. [It shall remain effective for a period of 1 year and, at the end of June
33 30, 2004, with no further action required by the General Assembly, this Act shall be
34 abrogated and of no further force and effect.]

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

