
By: **Washington County Delegation**

Introduced and read first time: February 10, 2006

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Washington County - Building Excise Tax**

3 FOR the purpose of providing that for nonresidential addition construction, a building
4 excise tax imposed in Washington County applies only to the portion of the
5 nonresidential addition construction that exceeds the gross square footage of the
6 nonresidential building prior to the beginning of construction for which a
7 building permit has been issued; authorizing the County Commissioners of
8 Washington County to provide for certain individual exemptions for specific
9 construction projects; and generally relating to the building excise tax in
10 Washington County.

11 BY repealing and reenacting, without amendments,
12 The Public Local Laws of Washington County
13 Section 2-701(a)
14 Article 22 - Public Local Laws of Maryland
15 (1991 Edition and December 1997 Supplement, as amended)
16 (As enacted by Chapter 468 of the Acts of the General Assembly of 2003, as
17 amended by Chapter 398 of the Acts of the General Assembly of 2004, as
18 amended by Chapter 598 of the Acts of the General Assembly of 2005)

19 BY repealing and reenacting, with amendments,
20 The Public Local Laws of Washington County
21 Section 2-701(b) and (f)
22 Article 22 - Public Local Laws of Maryland
23 (1991 Edition and December 1997 Supplement, as amended)
24 (As enacted by Chapter 468 of the Acts of the General Assembly of 2003, as
25 amended by Chapter 398 of the Acts of the General Assembly of 2004, as
26 amended by Chapter 598 of the Acts of the General Assembly of 2005)

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

1 **Article 22 - Washington County**

2 2-701.

3 (a) (1) The County Commissioners of Washington County, by ordinance, may
4 fix, impose, and collect a building excise tax on any building construction within
5 Washington County.

6 (2) The County Commissioners may collect a building excise tax on
7 building construction within Washington County prior to the date an initial building
8 permit is issued for that building construction.

9 (b) (1) The County Commissioners shall specify in the ordinance the:

10 (i) types of building construction subject to the building excise tax;
11 and

12 (ii) tax rates.

13 (2) (i) For nonresidential building types, the County Commissioners
14 may impose a building excise tax not to exceed \$5 per square foot.

15 (ii) The County Commissioners may impose different rates or waive
16 the building excise tax for different nonresidential building types and uses.

17 (III) FOR NONRESIDENTIAL ADDITION CONSTRUCTION, THE
18 BUILDING EXCISE TAX SHALL APPLY ONLY TO THAT PORTION OF THE
19 NONRESIDENTIAL ADDITION CONSTRUCTION THAT EXCEEDS THE GROSS SQUARE
20 FOOTAGE OF THE NONRESIDENTIAL BUILDING PRIOR TO THE BEGINNING OF
21 CONSTRUCTION FOR WHICH A BUILDING PERMIT HAS BEEN ISSUED.

22 (3) Except as provided in paragraph (5) of this subsection, for
23 single-family residential units, the County Commissioners may impose a building
24 excise tax rate not to exceed \$13,000 per unit.

25 (4) Except as provided in paragraph (5) of this subsection, for
26 multifamily residential units, the County Commissioners may impose a building
27 excise tax rate not to exceed \$15,500 per unit.

28 (5) (i) This paragraph applies to the development of a single
29 subdivision that has more than 25 residential units.

30 (ii) The County Commissioners may impose a building excise tax
31 for single-family residential units and multifamily residential units developed in a
32 subdivision described under subparagraph (i) of this paragraph that does not exceed
33 twice the building excise tax set under paragraph (3) or (4) of this subsection, if the
34 development of the subdivision:

35 1. is in a school district where a school is at or above 85% of
36 the State rated school capacity;

