

COUNTY COMMISSIONERS OF CHARLES COUNTY, MARYLAND

2021 Legislative Session

Bill 2021-07

Excise Tax Enactment Applicability

Introduced by Charles County Commissioners

**BY repealing and reenacting, with amendments: Chapter 249 -5 Impact Fees – Levy
Implementation and Exceptions**

Date introduced: 07 / 27 / 2021

Public Hearing: 09 / 29 / 2021 @ 6:00 p.m. Virtually

Commissioners Action: 09 / 29 / 2021 _____

Commissioner Votes: RBC: Y, BR: Y, GB: Y, TC: Y, AS: Y

Pass/Fail: Pass

Effective Date: 11 / 13 / 2021

Remarks: _____

NOTE: CAPITALS indicate matter added to existing text.
[Brackets] indicate matter deleted from existing law.

1 **COUNTY COMMISSIONERS OF CHARLES COUNTY, MARYLAND**

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4 **2021 Legislative Session**

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6 Bill No. 2021-07

7 Chapter. No. **249-5**

8 Introduced by Charles County Commissioners

9 Date of Introduction: July 27, 2021

10
11 **BILL**

12 AN ACT concerning

13 Excise Tax Enactment Applicability

14
15 FOR the purpose of

16 Clarifying the applicability of the excise tax for residential development within the
17 geographic boundaries of Charles County, Maryland.

18
19 BY repealing and reenacting, with amendments:

20 Chapter 249 -5 Impact Fees – Levy Implementation and Exceptions

21 *Code of Charles County, Maryland*

22 *(2020 Edition)*

23
24
25 **SECTION 1. BE IT ENACTED BY THE COUNTY COMMISSIONERS OF**
26 **CHARLES COUNTY, MARYLAND, that the Laws of Charles County, Maryland read as**
27 **follows:**

28 Chapter 249-5

29 Levy Implementation and Exceptions

30 **§ 249-5.** Levy implementation and exceptions

31 The fair share school construction excise tax shall be levied and payable as provided in

Asterisks *** mean intervening code language remaining unchanged
CAPITALS mean language added to the law
[Brackets] mean language deleted from the law


1 THE ANNOTATED CODE OF MARYLAND, LOCAL GOVERNMENT ARTICLE
2 §20-804, [Article 66B, § 14.05(f),¹] and shall be assumable with no penalty for
3 prepayment.

- 4 A. In order to provide a period of time necessary for an orderly transition into the full
5 implementation of this new school capacity financing mechanism in Charles County,
6 the fair share school construction excise tax levy implementation effective date will
7 be delayed until July 1, 2003.
- 8 B. The excise tax will not be levied on any property for which a full and complete
9 building application is accepted by the County prior to 4:30 p.m. on June 30, 2003.
- 10 C. All REAL PROPERTY IN CHARLES COUNTY [properties] for which a building permit
11 application is submitted FOR NEW RESIDENTIAL DEVELOPMENT [to the
12 County] on or after July 1, 2003, will be levied for the excise tax.
- 13 D. As provided in § 2 of Chapter 476 of the 2002 Session Laws of the Maryland General
14 Assembly, any impact fees continue to stay in effect until the July 1, 2003, excise
15 tax levy implementation effective date.
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18 **SECTION 2.** BE IT FURTHER ENACTED that this act shall take effect forty-five (45)
19 calendar days after it is adopted.

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21 ADOPTED this 29th day of September 2021.

22
23 COUNTY COMMISSIONERS
24 CHARLES COUNTY, MARYLAND

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27 
28 _____
29 Reuben B. Collins, II, Esq. President
30

1 Bobby Rucci

2 Bobby Rucci, Vice President

3 Gilbert O. Bowling, III

4 Gilbert O. Bowling, III

5 Thomasina O. Coates

6 Thomasina O. Coates, M.S.

7 Amanda M. Stewart

8 Amanda M. Stewart, M.Ed.

9 ATTEST:

10 Carol DeSoto

11 Carol DeSoto

12 Clerk to the Commissioners