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


Pass/Fail: Pass

Effective Date: 11 / 13 / 2021

Remarks: ____________________________________________________________

NOTE: CAPITALS indicate matter added to existing text. [Brackets] indicate matter deleted from existing law.
COUNTY COMMISSIONERS OF CHARLES COUNTY, MARYLAND

2021 Legislative Session

Bill No. 2021-07
Chapter. No. 249-5
Introduced by Charles County Commissioners
Date of Introduction: July 27, 2021

BILL

AN ACT concerning
Excise Tax Enactment Applicability

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

BY repealing and reenacting, with amendments:
Chapter 249-5 Impact Fees – Levy Implementation and Exceptions
Code of Charles County, Maryland
(2020 Edition)

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

Chapter 249-5
Levy Implementation and Exceptions

§ 249-5. Levy implementation and exceptions

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

A. In order to provide a period of time necessary for an orderly transition into the full implementation of this new school capacity financing mechanism in Charles County, the fair share school construction excise tax levy implementation effective date will be delayed until July 1, 2003.

B. The excise tax will not be levied on any property for which a full and complete building application is accepted by the County prior to 4:30 p.m. on June 30, 2003.

C. All REAL PROPERTY IN CHARLES COUNTY [properties] for which a building permit application is submitted FOR NEW RESIDENTIAL DEVELOPMENT [to the County] on or after July 1, 2003, will be levied for the excise tax.

D. As provided in § 2 of Chapter 476 of the 2002 Session Laws of the Maryland General Assembly, any impact fees continue to stay ineffect until the July 1, 2003, excise tax levy implementation effective date.

SECTION 2. BE IT FURTHER ENACTED that this act shall take effect forty-five (45) calendar days after it is adopted.

ADOPTED this 29th day of September 2021.

COUNTY COMMISSIONERS
CHARLES COUNTY, MARYLAND

Reuben B. Collins, II, Esq. President
Bobby Rucci, Vice President

Gilbert O. Bowling, III

Thomasina O. Coates, M.S.

Amanda M. Stewart, M.Ed.

ATTEST:

Carol DeSoto

Clerk to the Commissioners