

Bill No.: _____
Requested: _____
Committee: _____

Drafted by: Ward
Typed by: Sumer
Stored – 10/15/21
Proofread by _____
Checked by _____

By: **Delegate Atterbeary**

A BILL ENTITLED

1 AN ACT concerning

2 **Howard County – Commercial Building Excise Tax – Board of Education**
3 **Deferred Maintenance**

4 **Ho. Co. 08–22**

5 FOR the purpose of authorizing the County Council of Howard County to impose an excise
6 tax on commercial building construction; requiring the excise tax revenue to be used
7 only for deferred maintenance needs identified by the Howard County Board of
8 Education; and generally relating to a commercial building excise tax in Howard
9 County and deferred maintenance in the Howard County Public School System.

10 BY adding to
11 Article – Local Government
12 Section 20–808
13 Annotated Code of Maryland
14 (2013 Volume and 2021 Supplement)

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

17 **Article – Local Government**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.



1 **20-808.**

2 **(A) BY ORDINANCE, THE COUNTY COUNCIL OF HOWARD COUNTY MAY**
3 **IMPOSE A COMMERCIAL BUILDING EXCISE TAX ON ANY COMMERCIAL BUILDING**
4 **CONSTRUCTION IN HOWARD COUNTY.**

5 **(B) THE COUNTY COUNCIL OF HOWARD COUNTY SHALL SPECIFY IN THE**
6 **ORDINANCE THE TYPES OF COMMERCIAL BUILDING CONSTRUCTION THAT ARE**
7 **SUBJECT TO THE TAX.**

8 **(C) THE COUNTY COUNCIL OF HOWARD COUNTY MAY IMPOSE DIFFERENT**
9 **TAX RATES ON DIFFERENT TYPES OF COMMERCIAL BUILDING CONSTRUCTION.**

10 **(D) THE REVENUES FROM THE TAX SHALL:**

11 **(1) BE DEPOSITED IN THE COUNTY'S GENERAL FUND; AND**

12 **(2) BE USED ONLY TO ADDRESS ANY DEFERRED MAINTENANCE NEEDS**
13 **IDENTIFIED BY THE HOWARD COUNTY BOARD OF EDUCATION.**

14 **SECTION 2. AND BE IT FURTHER ENACTED, That:**

15 (a) (1) On or before October 1, 2022, the Howard County Board of Education
16 shall submit a report to the County Council of Howard County, the Howard County
17 Executive, and, in accordance with § 2-1257 of the State Government Article, the members
18 of the Howard County Delegation to the General Assembly on a plan to address deferred
19 maintenance in the school system.

20 (2) The report shall consider whether the Howard County Board of
21 Education should make a recommendation, to the extent practicable, of a bond initiative,
22 the adoption of a local excise tax, or any other revenue-generating measure to address
23 deferred maintenance projects in the school system.

24 (b) On or before December 1, 2022, the County Council of Howard County and the
25 Howard County Executive shall submit a report, in accordance with § 2-1257 of the State
26 Government Article, to the members of the Howard County Delegation to the General
27 Assembly on how they plan to use the recommendations in the report submitted under

1 subsection (a) of this section.

2 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July
3 1, 2022. It shall remain effective for a period of 5 years and, at the end of June 30, 2027,
4 this Act, with no further action required by the General Assembly, shall be abrogated and
5 of no further force and effect.