

Bill No.: \_\_\_\_\_  
Requested: \_\_\_\_\_  
Committee: \_\_\_\_\_

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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. 19–20**

5 FOR the purpose of authorizing the County Council of Howard County to impose a certain  
6 excise tax; requiring the County Council of Howard County to specify the types of  
7 buildings subject to a certain excise tax; authorizing the County Council of Howard  
8 County to impose different tax rates on certain construction; requiring the excise tax  
9 to be deposited into a certain fund to be used only for a certain purpose; requiring  
10 the Howard County Board of Education to submit a certain report on or before a  
11 certain date to the County Council of Howard County, the Howard County Executive,  
12 and members of the Howard County Delegation to the General Assembly; requiring  
13 the County Council of Howard County and the Howard County Executive to submit  
14 a certain report on or before a certain date to the Howard County Delegation to the  
15 General Assembly addressing certain recommendations made by the Howard County  
16 Board of Education; providing for the termination of certain provisions of this Act;  
17 and generally relating to deferred maintenance in the Howard County Public School  
18 System.

19 BY adding to  
20 Article – Local Government

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



1 Section 20–807  
2 Annotated Code of Maryland  
3 (2013 Volume and 2019 Supplement)

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

6 **Article – Local Government**

7 **20–807.**

8 **(A) BY ORDINANCE, THE COUNTY COUNCIL OF HOWARD COUNTY MAY**  
9 **IMPOSE A COMMERCIAL BUILDING EXCISE TAX ON ANY COMMERCIAL BUILDING**  
10 **CONSTRUCTION IN HOWARD COUNTY.**

11 **(B) THE COUNTY COUNCIL OF HOWARD COUNTY SHALL SPECIFY IN THE**  
12 **ORDINANCE THE TYPES OF COMMERCIAL BUILDING CONSTRUCTION THAT ARE**  
13 **SUBJECT TO THE TAX.**

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

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

17 **(1) BE DEPOSITED IN THE COUNTY’S GENERAL FUND; AND**

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

20 SECTION 2. AND BE IT FURTHER ENACTED, That:

21 (a) (1) On or before October 1, 2020, the Howard County Board of Education  
22 shall submit a report to the County Council of Howard County, the Howard County  
23 Executive, and, in accordance with § 2–1257 of the State Government Article, the members  
24 of the Howard County Delegation to the General Assembly on a plan to address deferred  
25 maintenance in the school system.

26 (2) The report shall consider whether the Howard County Board of

1 Education should make a recommendation, to the extent practicable, of a bond initiative,  
2 the adoption of a local excise tax, or any other revenue-generating measure to address  
3 deferred maintenance projects in the school system.

4 (b) On or before December 1, 2020, the County Council of Howard County and the  
5 Howard County Executive shall submit a report, in accordance with § 2-1257 of the State  
6 Government Article, to the members of the Howard County Delegation to the General  
7 Assembly on how they plan to use the recommendations in the report submitted under  
8 subsection (a) of this section.

9 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
10 1, 2020. Section 2 of this Act shall remain effective for a period of 1 year and 6 months and,  
11 at the end of December 31, 2021, Section 2 of this Act, with no further action required by  
12 the General Assembly, shall be abrogated and of no further force and effect.