

Bill No.: _____
Requested: _____
Committee: _____

Drafted by: Prada
Typed by: Sumer
Stored – 10/09/20
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. 11–21**

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

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 2020 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, 2021, 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, 2021, 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, 2021. 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, 2022, 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.