

HOUSE BILL 828

Q8

11r0975

By: **Delegate Clagett**

Introduced and read first time: February 11, 2011

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Frederick County – Municipal Corporations – Building Excise Tax**

3 FOR the purpose of authorizing a municipal corporation in Frederick County to retain
4 the revenue from a building excise tax imposed by Frederick County in the
5 municipal corporation; requiring the county to remit the building excise tax for
6 a building located in a municipal corporation to the municipal corporation; and
7 generally relating to the building excise tax in Frederick County.

8 BY repealing and reenacting, with amendments,
9 The Public Local Laws of Frederick County
10 Section 2–7–131(E)
11 Article 11 – Public Local Laws of Maryland
12 (2004 Edition and August 2010 Supplement, as amended)

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

15 **Article 11 – Frederick County**

16 2–7–131.

17 (E) (1) [A] SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, A
18 municipal corporation shall assist the county commissioners in the collection of the
19 building excise tax within the municipal corporation by:

20 [(1)] (I) Collecting and remitting the tax to the county; or

21 [(2)] (II) Requiring the tax to be paid to the county commissioners in
22 accordance with a county ordinance.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(2) A MUNICIPAL CORPORATION THAT COLLECTS THE BUILDING**
2 **EXCISE TAX MAY RETAIN THE REVENUE FROM THE TAX IMPOSED IN THE**
3 **MUNICIPAL CORPORATION.**

4 **(3) IF THE COUNTY COLLECTS THE BUILDING EXCISE TAX FOR A**
5 **BUILDING IN A MUNICIPAL CORPORATION, THE COUNTY SHALL REMIT THE**
6 **REVENUE FROM THE TAX TO THE MUNICIPAL CORPORATION.**

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
8 July 1, 2011.