

## COUNTY COUNCIL

OF

## DORCHESTER COUNTY, MARYLAND

BILL NO. 2024-6

AN ACT OF THE COUNTY COUNCIL OF DORCHESTER COUNTY, MARYLAND PURSUANT TO MD. CODE ANN., LOCAL GOV'T § 20-805 TO REPEAL AND REENACT SECTION 144-36.1 TO CHAPTER 144 (TAXATION) OF THE DORCHESTER COUNTY CODE, ARTICLE X (BUILDING EXCISE TAX) FOR THE PURPOSES OF PROVIDING THAT THE BUILDING EXCISE TAX IS SUSPENDED FOR A PERIOD OF ONE YEAR COMMENCING ON JULY 1, 2024, AND ENDING ON JUNE 30, 2025, AND THAT THE BUILDING EXCISE TAX DOES NOT APPLY TO BUILDING PERMITS FILED BETWEEN JULY 1, 2024, AND JUNE 30, 2025; PROVIDING THAT THE TITLE OF THIS BILL SHALL BE DEEMED A FAIR SUMMARY, AND GENERALLY RELATING TO THE BUILDING EXCISE TAX IN DORCHESTER COUNTY, MARYLAND.

**WHEREAS**, pursuant to Md. Code Ann., Local Gov't § 20-805, the County Council of Dorchester County, Maryland (the "County Council") is authorized and empowered to impose a building excise tax on any building construction in Dorchester County, Maryland (the "County"); and

**WHEREAS**, pursuant to the foregoing statutory authority, the County Council passed Bill No. 2004-6 for the purpose of enacting Article X (Building Excise Tax) of Chapter 144 (Taxation) of the Dorchester County Code (the "County Code"), which imposes a building excise tax on all new construction and addition construction within the County, inclusive of the incorporated municipalities therein, which tax will finance the costs of additional or expanded capital improvements necessary to accommodate new residential and nonresidential construction or development; and

**WHEREAS**, the County Council has periodically suspended the building excise tax set forth in Article X of the County Code, most recently pursuant to Bill No. 2023-9, passed on November 21, 2023, for the period commencing on July 1, 2023, and ending on June 30, 2024; and

**WHEREAS**, the County Council is desirous of continuing the suspension of the building excise tax set forth in Article X of the County Code for an additional period of one year for the period commencing on July 1, 2024, and ending on June 30, 2025, and providing that the building excise tax does not apply to building permits filed between July 1, 2024, and June 30, 2025; and

**WHEREAS**, the County Council finds that the enactments set forth herein are necessary to promote and protect the public health, safety, and welfare.

SECTION ONE: Acting under Md. Code Ann., § 20-805 and Chapter 144, Article X of the County Code, be it ENACTED and ORDAINED by the County Council of Dorchester County, Maryland that § 144-36.1 of the County Code be repealed and reenacted to read as follows:

Chapter 144

TAXATION

ARTICLE X

Building Excise Tax

**§ 144-36.1 Applicability Suspended.**

The applicability of the building excise tax imposed by this Article X of Chapter 144 of the Dorchester County Code is suspended for a period of one year commencing on July 1, 2024, and ending on June 30, 2025, and to provide that the building excise tax does not apply to building permits filed between July 1, 2024, and June 30, 2025.

SECTION TWO: And be it further enacted and ordained that this Bill shall be given retroactive application to July 1, 2024.

SECTION THREE: And be it further enacted and ordained that if any section, subsection, sentence, clause, phrase, or portion of this Bill is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions of this Bill, it being the intent of the County Council that this Bill shall stand, notwithstanding the invalidity of any section, subsection, sentence, clause, phrase, or portion hereof.

SECTION FOUR: And be it further enacted and ordained that all bills, ordinances, or parts thereof inconsistent with the provisions of this Bill are hereby repealed to the extent of such inconsistency.

SECTION FIVE: And be it further enacted and ordained that General Code Publishers is directed to codify the above amendments to the Dorchester County Code accordingly.

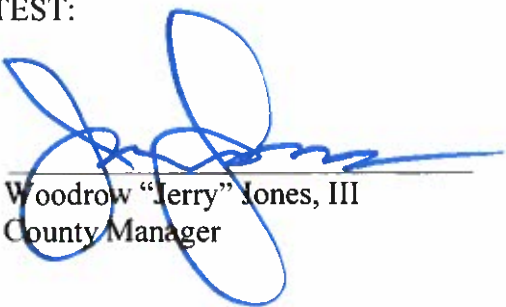
SECTION SIX: And be it further enacted and ordained pursuant to § 308 of the Charter of Dorchester County, Maryland that promptly after enactment of this Act, the County Manager shall cause a fair summary of this Act to be published at least once in a newspaper of general circulation in Dorchester County, Maryland.

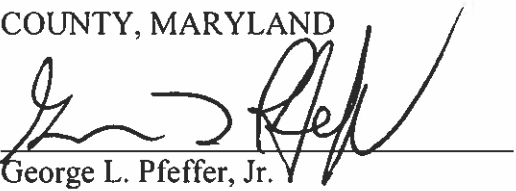
SECTION SEVEN: And be it further enacted and ordained that this Bill shall be known as Bill No. 2024-6 of Dorchester County, Maryland and shall take effect sixty (60) days after its final passage.

PASSED this 18th day of June, 2024.

ATTEST:

COUNTY COUNCIL OF DORCHESTER  
COUNTY, MARYLAND

BY:   
Woodrow "Jerry" Jones, III  
County Manager

BY:   
George L. Pfeffer, Jr.  
President

Pfeffer - *aye*

Detmer - *aye*

Kramer - *aye*

Nichols - *aye*

Travers - *aye*