

COUNTY COUNCIL

OF

DORCHESTER COUNTY, MARYLAND

2022 Legislative Session,  
Legislative Day No. 9

Introduced By: County Council

BILL NO. 2022-9

AN ACT OF THE COUNTY COUNCIL OF DORCHESTER COUNTY, MARYLAND PURSUANT TO SECTION 20-805 OF THE LOCAL GOVERNMENT ARTICLE OF THE ANNOTATED CODE OF MARYLAND TO REPEAL AND REENACT SECTION 144-37 TO CHAPTER 144, ENTITLED TAXATION, ARTICLE X, ENTITLED BUILDING EXCISE TAX TO THE DORCHESTER COUNTY CODE TO PROVIDE THAT THE BUILDING EXCISE TAX IS SUSPENDED FOR A PERIOD OF ONE YEAR COMMENCING ON JULY 1, 2022 AND ENDING ON JUNE 30, 2023 AND TO PROVIDE THAT THE BUILDING EXCISE TAX DOES NOT APPLY TO BUILDING PERMITS FILED BETWEEN JULY 1, 2022 AND JUNE 30, 2023.

Introduced, read first time, ordered posted on the official bulletin board of County, County Office Building, 501 Court Lane, Cambridge, Maryland 21613.

Ordered publication for once a week for three (3) successive weeks, and public hearing scheduled on Tuesday, September 20, 2022, Room 110, County Office Building, 501 Court Lane, Cambridge, Maryland at 6:02 p.m.

By order:

  
Jay L. Newcomb

President of the County Council  
of Dorchester County, Maryland

Jul.22

DorCo.ExciseTaxPub/mlh

**COUNTY COUNCIL  
OF  
DORCHESTER COUNTY, MARYLAND**

BILL NO. 2022-9

AN ACT OF THE COUNTY COUNCIL OF DORCHESTER COUNTY, MARYLAND PURSUANT TO SECTION 20-805 OF THE LOCAL GOVERNMENT ARTICLE OF THE ANNOTATED CODE OF MARYLAND TO REPEAL AND REENACT SECTION 144-37 TO CHAPTER 144, ENTITLED TAXATION, ARTICLE X, ENTITLED BUILDING EXCISE TAX TO THE DORCHESTER COUNTY CODE TO PROVIDE THAT THE BUILDING EXCISE TAX IS SUSPENDED FOR A PERIOD OF ONE YEAR COMMENCING ON JULY 1, 2022 AND ENDING ON JUNE 30, 2023 AND TO PROVIDE THAT THE BUILDING EXCISE TAX DOES NOT APPLY TO BUILDING PERMITS FILED BETWEEN JULY 1, 2022 AND JUNE 30, 2023.

SECTION ONE: Acting under Section 20-805 of the Local Government Article of the Annotated Code of Maryland (The “Acts”) be it ENACTED and ORDAINED by the County Council of Dorchester County, Maryland that Section 144-37 of Article X, entitled “Building Excise Tax” of Chapter 144, entitled “Taxation”, be repealed and reenacted to read as follows:

Chapter 144

TAXATION

ARTICLE X  
Building Excise Tax

**§ 144-37. Applicability Suspended for One Year.**

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, 2022 and ending on June 30, 2023 and to provide that the building excise tax does not apply to building permits filed between July 1, 2022 and June 30, 2023.

SECTION TWO: Pursuant to the Acts be it further ENACTED and ORDAINED by the County Council of Dorchester County, Maryland that General Code Publishers is directed to codify new Section 144-37 to Article X of Chapter 144 of the Dorchester County Code accordingly.

SECTION THREE: And be it further ENACTED pursuant to Section 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 FOUR: And be it further ENACTED and ORDAINED by the County Council of Dorchester County, Maryland that this Bill shall be given retroactive application to July 1, 2022.

SECTION FIVE: And be it further ENACTED and ORDAINED by the County Council of Dorchester County, Maryland that this Bill shall be known as Bill No. 2022-9 of Dorchester County, Maryland and shall take effect sixty (60) days after its final passage.

PASSED this 20th day of September, 2022.

ATTEST:

COUNTY COUNCIL OF DORCHESTER COUNTY, MARYLAND

BY:   
Donna F. Lane  
Acting County Manager


BY:   
Jay L. Newcomb  
President

APPROVED this 20th day of September, 2022.

ATTEST:

COUNTY COUNCIL OF DORCHESTER COUNTY, MARYLAND

BY:   
Donna F. Lane  
Acting County Manager

BY:   
Jay L. Newcomb  
President

Nichols - absent  
Nagel - aye  
Newcomb - aye  
Pfeffer - aye  
Travers - aye

Jul.22  
DorCo.ExciseTaxBill/mlh