Expedited Bill No. 47-15
Concerning: Taxation – Transportation Impact Tax - Revisions
Revised: 12/2/2015 Draft No. 2
Introduced: November 17, 2015
Enacted: December 8, 2015
Executive: December 20, 2015
Effective: December 20, 2015
Sunset Date: None
Ch. 56, Laws of Mont. Co. 2015

COUNTY COUNCIL
FOR MONTGOMERY COUNTY, MARYLAND

Lead Sponsor: Council President at the Request of the County Executive

AN EXPEDITED ACT to:

(1) revise the life of a credit certified after a certain date for transportation and school impact taxes;
(2) allow a transportation impact tax credit for reconstruction of an existing road; and
(3) generally amend County law regarding impact taxes.

By amending
Montgomery County Code
Chapter 52, Taxation
Sections 52-55, [[and]] 52-58, and 52-93

Boldface	*Heading or defined term.*
Underlining	*Added to existing law by original bill.*
[Single boldface brackets]	*Deleted from existing law by original bill.*
Double underlining	*Added by amendment.*
[[Double boldface brackets]]	*Deleted from existing law or the bill by amendment.*
* * *	*Existing law unaffected by bill.*

The County Council for Montgomery County, Maryland approves the following Act:

Sec. 1. Sections 52-55, [[and]] 52-58, and 52-93 are amended as follows:

52-55. Credits.

(b) A property owner must receive credit for constructing or contributing to an improvement of the type listed in Section 52-58 if the improvement reduces traffic demand or provides additional transportation capacity. However, the Department must not certify a credit for any improvement in the right-of-way of a State road, except a transit or trip reduction program that operates on or relieves traffic on a State road or an improvement to a State road that is included in a memorandum of understanding between the County and either Rockville or Gaithersburg.

* * *

(4) Any credit that was certified under this subsection on or after March 1, 2004, and before December 31, 2015, expires 6 years after the Department certifies the credit. Any credit that was certified under this subsection on or after January 1, 2016, expires 12 years after the Department certifies the credit.

* * *

52-58. Use of impact tax funds.

Impact tax funds may be used for any:

(a) new road, [or] widening of an existing road, or total reconstruction of all or part of an existing road required as part of widening of an existing road, that adds highway or intersection capacity or improves transit service or bicycle commuting, such as bus lanes or bike lanes.

* * *

52-93. Credits.

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(g) Any credit issued under this Section before December 31, 2015 expires 6 years after the Director certifies the credit. Any credit issued under this Section on or after January 1, 2016 expires 12 years after the Director certifies the credit.

Sec. 2. Expedited Effective Date.

The Council declares that this legislation is necessary for the immediate protection of the public interest. This Act takes effect on the date on which it becomes law.

Approved:

Nancy Floreen — December 9, 2015

Nancy Floreen, President, County Council — Date

Approved:

December 22, 2015

Isiah Leggett, County Executive — Date

This is a correct copy of Council action.

Linda M. Lauer — December 22, 2015

Linda M. Lauer, Clerk of the Council — Date