

# Racial Equity and Social Justice (RESJ)

## EXPEDITED BILL 2-21: TAXATION- DEVELOPMENT IMPACT TAXES FOR TRANSPORTATION AND PUBLIC SCHOOL IMPROVEMENTS- AMENDMENTS- EFFECTIVE DATE

### SUMMARY

The Office of Legislative Oversight (OLO) expects Expedited Bill 2-21 to have a minimal impact on racial equity and social justice among Montgomery County residents at-large.

### BACKGROUND

On January 12, 2021, the County Council introduced Expedited Bill 2-21 to delay the implementation of previously approved legislation in the County, Bill 38-20.<sup>1</sup> The expedited bill is an amendment to:

- Change the effective date of Chapter 37, Laws of Montgomery County 2020.<sup>2</sup>

### ANTICIPATED RESJ IMPACTS

OLO anticipates that Expedited Bill 2-21 will have little to no impact on racial equity or social justice in the County beyond the impact of the original legislation it amends (Bill 38-20, Development Impact Taxes for Public School Improvements<sup>3</sup>). Since Expedited Bill 2-21 codifies existing policies and practices implemented under Bill 38-20, no changes in RESJ for residents in the County are anticipated under Expedited Bill 2-21.

### CAVEATS

Two caveats to this racial equity and social justice impact statement should be noted. First, predicting the impact of legislation on racial equity and social justice is a challenging, analytical endeavor due to data limitations, uncertainty, and other factors. Second, this RESJ statement is intended to inform the legislative process rather than determine whether the Council should enact legislation. Thus, any conclusion made in this statement does not represent OLO's endorsement of, or objection to, the bill under consideration.

<sup>1</sup> Montgomery County Council, Bill 38-20, Taxation- Development Impact Taxes for Transportation and Public School Improvements- Amendments, Revised December 8, 2020, Montgomery County, Maryland.

<sup>2</sup> Montgomery County Council, Expedited Bill 2-21, Taxation- Development Impact Taxes for Transportation and Public School Improvements- Amendments- Effective Date, January 12, 2021, Montgomery County Council.

<sup>3</sup> [https://www.montgomerycountymd.gov/council/Resources/Files/agenda/col/2020/20201112/20201112\\_1-2.pdf](https://www.montgomerycountymd.gov/council/Resources/Files/agenda/col/2020/20201112/20201112_1-2.pdf)