Expedited Bill No. 43-14					
Concerning: Parking Lot	Districts -	Tax			
Exemption					
Revised: <u>11-25-14</u>	_Draft No	4			
Introduced: Septembe	r 23, 2014				
Enacted: November	25, 2014				
Executive:					
Effective:					
Sunset Date: July 1, 201	5				
Ch Laws of Mont	Co.				

COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

By: Councilmembers Floreen and Berliner

AN EXPEDITED ACT to:

- (1) allow certain property owners to apply for an exemption from certain parking lot district taxes during a certain time period, notwithstanding certain requirements of law; and
- (2) generally amend the law governing parking lot districts.

By amending

Montgomery County Code

Chapter 60, Silver Spring, Bethesda, Wheaton and Montgomery Hills Parking Lot

Districts

Section 60-14, Application for exemption; determination

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

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

Sec. 1. Section 60-14 is amended as follows:

60-14. Application for exemption; determination.

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(a)

Any property owner or lessee in any district may apply, in the following manner, for an exemption from the special taxes prescribed in this Chapter. On or before April 1 of the application year, the owner or lessee must file with the Department of Transportation an application in the form and containing information the Department requires to determine whether the Department should grant an exemption. Notwithstanding the preceding sentence, an owner or lessee may file an application for an exemption under this Section no later than [[December 31, 2014]] February 28, 2015, for the tax year beginning on July 1, 2014, and, if the Department finds that the property is eligible for an exemption, the Department must direct the Department of Finance to refund any parking lot district tax paid for that property in tax year 2014 without interest. If the Department grants an exemption for a particular property, the exemption continues for each successive year unless there is a change in the number of parking spaces or in the floor area, number of employees, or any other factor governing the number of automobile parking spaces required to qualify for continued exemption. The property owner or lessee promptly must notify the Department of any change in qualifying factors. The Department may, no more than once in any 12 month period, require any lessee or owner of exempt property to file an information return to determine whether the property meets the requirements for exemption. The exemption ends if the lessee or owner does not file the information return.

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28	Sec. 2.	Expedited Effective Date; Exp	piration.	The Council decl	ares
29	that this legislation	on is necessary for the immediate p	protection	of the public inte	rest.
30	This Act takes ef	fect when it becomes law and expire	res on Jul	y 1, 2015.	
31	Approved:				
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33	(Lary	1 Rue		11/25/14	
34	Craig L. Rice, Presid	ent, County Council		Date	
35	Approved:				
36					
37					
38	Isiah Leggett, Count	y Executive		Date	
39	This is a correct copy	of Council action.			
40					
41					
42	Linda M. Lauer Cler	k of the Council		Date	