COUNTY COUNCIL
FOR MONTGOMERY COUNTY, MARYLAND

By: Council President at the Request of the County Executive

AN EXPEDITED ACT to:
(1) create a White Flint impact tax district;
(2) define the boundaries of the White Flint impact tax district;
(3) set the rates of the transportation impact tax for the district; and
(4) generally amending the law governing the transportation impact tax.

By amending
Montgomery County Code
Chapter 52, Taxation
Sections 52-49 and 52-57

The County Council for Montgomery County, Maryland approves the following Act:
Sec. 1. Sections 52-49 and 52-57 are amended as follows:

52-49. Imposition and applicability of development impact taxes.

* * *

(c) The following impact tax districts are established[, consisting of the listed Policy Areas as defined in the Growth Policy]:

(1) Metro Station: Friendship Heights, Bethesda CBD, Grosvenor, White Flint, Twinbrook, Rockville Town Center, Shady Grove Metro, Silver Spring CBD, Wheaton CBD, and Glenmont Metro station policy areas, as defined in the most recent Subdivision Staging Policy, except as modified by paragraph [(4)] for the White Flint policy area;

(2) Clarksburg: Clarksburg policy area, as defined in the most recent Subdivision Staging Policy;

(3) White Flint: The part of the White Flint Metro Station Policy Area included in the White Flint Special Taxing District in Section 68C-2; and

(4) General: Any part of the County, including any municipality, not located in a listed policy area area listed in paragraphs (1)-(3).

* * *

52-57. Tax rates.

(a) The tax rates for each impact tax district, except as provided in subsection (b), are:

* * *

(b) For any development located in the White Flint Impact Tax District, the tax rates are:
**Sec. 2. Expedited Effective Date; Applicability; Refunds.**

The Council declares that this Act is necessary for the immediate protection of the public interest. This Act takes effect on the date when it becomes law, and applies to any development located in the White Flint impact tax district for which [[an application for]] a building permit is [[filed]] issued on or after December 1, 2010. If any development impact tax was collected under Article VII of County Code Chapter 52 before this Act took effect for any development to which this Act applies, the Director of Finance must promptly refund that tax as if a refund were due and claimed under County Code Section 52-54.
Approved:

Valerie Ervin, President, County Council  2/16/2011

Approved:

Isiah Leggett, County Executive  2/24/2011

This is a correct copy of Council action.