Expedited Bill No. 47-15			
Concerning: Taxation - Transportation			
Impact Tax - Revisions			
Revised: <u>12/2/2015</u> Draft No. <u>2</u>			
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 <u>transportation and school</u> <u>impact taxes</u>;

(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.
<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 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:

1	Sec. 1. Sections 52-55, [[and]] 52-58, and 52-93 are amended as follows:			
2	52-55. Credits.			
3	(b) A property owner must receive credit for constructing or contributing to			
4	an improvement of the type listed in Section 52-58 if the improvement			
5	reduces traffic demand or provides additional transportation capacity			
6	However, the Department must not certify a credit for any improvemen			
7	in the right-of-way of a State road, except a transit or trip reduction			
8	program that operates on or relieves traffic on a State road or an			
9	improvement to a State road that is included in a memorandum of			
10	understanding between the County and either Rockville or Gaithersburg.			
11	* * *			
12	(4) Any credit that was certified under this subsection on or after			
13	March 1, 2004, and before December 31, 2015, expires 6 years			
14	after the Department certifies the credit. Any credit that was			
15	certified under this subsection on or after January 1, 2016, expires			
16	12 years after the Department certifies the credit.			
17	* * *			
18	52-58. Use of impact tax funds.			
19	Impact tax funds may be used for any:			
20	(a) new road, [or] widening of an existing road, or total reconstruction of all			
21	or part of an existing road required as part of widening of an existing road,			
22	that adds highway or intersection capacity or improves transit service or			
23	bicycle commuting, such as bus lanes or bike lanes.			
24	* * *			
25	52-93. Credits.			
26	* * *			

27	(g) Any credit issued under this S	Section <u>before December 31, 2015</u> expires 6
28	years after the Director certi	fies the credit. Any credit issued under this
29	Section on or after January	1, 2016 expires 12 years after the Director
30	certifies the credit.	
31	Sec. 2. Expedited Effective Date.	
32	The Council declares that this legislation i	s necessary for the immediate protection of
33	the public interest. This Act takes effect o	on the date on which it becomes law.
34	Approved:	
35	Manuy House Nancy Floreen, President, County Council	December 9,2015
36	Approved:	
37	Isiah Leggett, County Executive	December 20, 2015
38	This is a correct copy of Council action.	Date
39	Linda M. Lauer, Clerk of the Council	December 22, 2015 Date
	Linua IVI. Lauci, Cicik di ilic Council	Date