

Article 24 - Political Subdivisions - Miscellaneous Provisions

9-1002.

(A) THE COUNTY COUNCIL OF DORCHESTER COUNTY, BY ORDINANCE, MAY FIX AND IMPOSE A BUILDING EXCISE TAX ON ANY BUILDING CONSTRUCTION WITHIN DORCHESTER COUNTY.

(B) THE COUNTY COUNCIL SHALL SPECIFY IN THE ORDINANCE:

(1) THE TYPES OF BUILDING CONSTRUCTION SUBJECT TO THE BUILDING EXCISE TAX;

(2) THE CRITERIA AND FORMULAS USED TO ASSESS THE TAX; AND

(3) THE TAX RATES.

(C) (1) THE COUNTY COUNCIL MAY IMPOSE DIFFERENT RATES OF THE BUILDING EXCISE TAX ON DIFFERENT TYPES OF BUILDING CONSTRUCTION SUBJECT TO THE BUILDING EXCISE TAX.

(2) THE TAX RATES:

(I) SHALL RELATE TO THE DEVELOPMENT OR GROWTH-RELATED INFRASTRUCTURE NEEDS IN THE COUNTY; AND

(II) MAY NOT EXCEED:

1. \$5,000 PER ~~LOT OR PARCEL~~ UNIT FOR RESIDENTIAL DEVELOPMENT WHERE BUILDING CONSTRUCTION IS TO OCCUR; OR

2. \$1 PER SQUARE FOOT FOR ANY CATEGORY OF NONRESIDENTIAL DEVELOPMENT, NOT TO EXCEED \$5,000 PER LOT OR PARCEL.

(D) (1) THE REVENUES FROM THE BUILDING EXCISE TAX SHALL BE DEPOSITED IN A SPECIAL FUND.

(2) THE SPECIAL FUND MAY ONLY BE USED FOR THE CAPITAL COSTS OF ADDITIONAL OR EXPANDED PUBLIC WORKS, IMPROVEMENTS, AND FACILITIES REQUIRED TO ACCOMMODATE NEW CONSTRUCTION OR DEVELOPMENT INCLUDING:

(I) EMERGENCY SERVICES;

(II) SHERIFF'S OFFICES; AND

(III) SCHOOLS.

(E) THE BUILDING EXCISE TAX MAY BE IMPOSED THROUGHOUT THE COUNTY, INCLUDING WITHIN MUNICIPAL CORPORATIONS.

(F) (1) IF THE BUILDING EXCISE TAX IS IMPOSED WITHIN A MUNICIPAL CORPORATION, THE MUNICIPAL CORPORATION SHALL ASSIST THE COUNTY IN THE COLLECTION OF THE BUILDING EXCISE TAX BY:

(+) (I) COLLECTING AND REMITTING THE TAX TO THE COUNTY; OR