

Bill No.: _____
Requested: _____
Committee: _____

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By: **Delegate Flanagan**

A BILL ENTITLED

1 AN ACT concerning

2 **Howard County – Transfer Tax – School Site Acquisition and Construction Fund**

3 **Ho. Co. 15–18**

4 FOR the purpose of authorizing the Howard County Council to increase the percentage of
5 transfer tax revenue that is allocated to the School Site Acquisition and Construction
6 Fund up to a certain amount; authorizing the county council to determine how the
7 remaining transfer tax revenue is allocated to certain special funds and purposes;
8 prohibiting the county council from reducing funding for the Howard County
9 Agricultural Land Preservation Fund in a certain manner; and generally relating to
10 the allocation of transfer tax revenue in Howard County.

11 BY repealing and reenacting, without amendments,
12 The Public Local Laws of Howard County
13 Section 20.300(a)
14 Article 14 – Public Local Laws of Maryland
15 (1977 Edition and August 2008 Supplement, as amended)
16 (As enacted by Chapter 148 of the Acts of the General Assembly of 2017)

17 BY repealing and reenacting, with amendments,
18 The Public Local Laws of Howard County
19 Section 20.304

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.



1 Article 14 – Public Local Laws of Maryland
2 (1977 Edition and August 2008 Supplement, as amended)

3 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
4 That the Laws of Maryland read as follows:

5 **Article 14 – Howard County**

6 20.300.

7 (a) Except as provided in subsection (b) of this section, a tax is hereby imposed
8 upon every instrument of writing conveying title to real or leasehold property offered for a
9 record and recorded in Howard County with the clerk of the circuit court, for all or only
10 that portion of such property described in such instrument which is actually located in
11 Howard County, provided that conveyances to the state or to any agency or instrumentality
12 thereof, or any political subdivision of the state, or any nonprofit hospital or religious or
13 charitable organization, association or corporation, shall not be subject to the tax imposed
14 by this section. The term “instrument of writing,” as used in this section shall be deemed
15 to include any deed, lease, assignment of leasehold property or any other device the purpose
16 of which is to convey title to real property, but shall not include any mortgage, deed of trust,
17 conditional sales contract or any other device the purpose of which is to afford a security in
18 real property rather than to convey title thereto.

19 20.304.

20 (A) The clerk of the circuit court shall pay over to the director of finance from time
21 to time, under such procedures as the director of finance may specify, the proceeds of this
22 tax.

23 (B) [The] **SUBJECT TO SUBSECTION (C) OF THIS SECTION, THE** director of
24 finance shall hold such proceeds in the following manner: 25% in a special fund known as
25 “The School Site Acquisition and Construction Fund,” and disbursements from this fund
26 shall be made only for the purposes set forth in section 9.102 of the Howard County Code;
27 25% in a special fund known as “The Park Land Watershed Facilities Fund,” and
28 disbursements from this fund shall be made only for the purposes set forth in section 19.100
29 of the Howard County Code; and the remainder in the general fund of the county, with the
30 stipulation that the county council shall budget this remainder as follows: 50% plus the
31 interest thereon for the Howard County Agricultural Land Preservation Fund; 25% for

1 community improvement and housing programs primarily serving low income individuals
2 and families and the homeless and for urban renewal; and 25% for the acquisition or leasing
3 of land for new fire house sites and training facilities and the construction and maintenance
4 of fire house and training facilities, the acquisition and maintenance of fire equipment, and
5 supplementation of financial needs of fire companies.

6 **(C) (1) THE COUNTY COUNCIL MAY, BY LAW, INCREASE THE PERCENTAGE**
7 **OF TRANSFER TAX REVENUE ALLOCATED TO THE SCHOOL SITE ACQUISITION AND**
8 **CONSTRUCTION FUND UP TO A MAXIMUM OF 50%.**

9 **(2) SUBJECT TO PARAGRAPH (3) OF THIS SUBSECTION, IF THE**
10 **COUNTY COUNCIL EXERCISES THE AUTHORITY UNDER PARAGRAPH (1) OF THIS**
11 **SUBSECTION, THE COUNTY COUNCIL SHALL, BY LAW, DETERMINE HOW THE**
12 **REMAINING TRANSFER TAX REVENUE IS ALLOCATED TO THE OTHER SPECIAL FUNDS**
13 **AND PURPOSES ENUMERATED IN SUBSECTION (B) OF THIS SECTION.**

14 **(3) THE COUNTY COUNCIL MAY NOT REDUCE FUNDING FOR THE**
15 **HOWARD COUNTY AGRICULTURAL LAND PRESERVATION FUND IN A MANNER THAT**
16 **WOULD CAUSE THE COUNTY TO DEFAULT ON ITS CONTRACTUAL OBLIGATIONS TO**
17 **LANDOWNERS UNDER THE AGRICULTURAL LAND PRESERVATION PROGRAM.**

18 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
19 1, 2018.