IN THE CIRCUIT COURT FOR PRINCE GEORGE'S COUNTY, MARYLAND

LOVE MARLBORO, LLC d/b/a Marlboro Liquor 5725 Crain Highway Upper Marlboro, Maryland 20772 and **GOPI VRAJ BASNA INC.** d/b/a Brightseat Liquors 2600 Brightseat Road Landover, Maryland 20785 and **VOLMS ENTERPRISE CORPORATION** 33302 Branch Avenue Temple Hills, Maryland 20748-0000 and **RAJASAHIB INC.** d/b/a Tina's Liquors and Deli 4901 Annapolis Road Bladensburg, Maryland 20710 and **JATINDER GOSAL, INC.** d/b/a Kenilworth Liquors 5401 Kenilworth Avenue Riverdale, Maryland 20737 and **GOVIND GREENWAY LLC** d/b/a Greenway Liquors 7533 Greenbelt Road Greenbelt, Maryland 20770 and	Case No. CAE 26-__________

CRAIN HIGHWAY SPRITS LLC
d/b/a Osborne Wine & Spirits
7603 SW Robert Crain Highway
#F 110-120
Upper Marlboro, Maryland 20772

and

MATRUSHAKTI, INC.
d/b/a Primo's Liquor
7740 Landover Road
Landover, Maryland 20785

and

ARDWICK LIQUORS
d/b/a Ardwick Liquors
8307 Ardwick-Ardmore Road
Landover, Maryland 20784

and

SILESIA FINE WINES LLC
d/b/a Silesia Liquor
10909 Fort Washington Road
Fort Washington, Maryland 20744

and

AYVA RAI, INC.
d/b/a A-1 Restaurant and Liquor Store
7910 Martin Luther King Jr. Highway
Glenarden, Maryland 20706

and

BIG Z HOLDING CORPORATION
d/b/a Big Z Liquors
3611 Forestville Road
District Heights, Maryland 20747

and

COMMUNITY BEVERAGES, LLC
d/b/a Bill's Wine and Liquor
7431 Annapolis Road
Hyattsville, Maryland 20784

and

CAPITAL LIQUORS, INC.
d/b/a Capital Liquors
5950 Martin Luther King Jr. Highway
Capitol Heights, Maryland 20743

and

EL TORO
9107 Riggs Road
Hyattsville, Maryland 20783

and

RAI FAMILY INC.
7241 Landover Road
Landover, Maryland 20785

and

PLAZA BEVERAGES, MD, LLC
d/b/a/ Plaza Liquor
6439 Marlboro Pike
District Heights, Maryland 20747

and

KELLER'S MARKET, INC.
d/b/a Keller's Market
15624 Livingston Road
Accokeek, Maryland 20607

and

SUNNY GOSAL, INC. :
d/b/a Kent Village Liquors :
7309 Landover Road :
Landover, Maryland 20785-0000 :
:
and :
:
KARAN PATEL :
364 Domer Avenue, #11 :
Laurel Maryland 20707 :
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and :
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HALISHOR LLC :
8433 Annapolis Road :
New Carrollton, Maryland 20784 :
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and :
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RADHIKA, LLC :
d/b/a Penn Mar Liquors :
3022 Donnell Drive :
Forestville, Maryland 20747 :
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and :
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STRICK'S INC. :
d/b/a Strick's Restaurant, Inc. :
3211 Branch Avenue :
Temple Hills, Maryland 20748 :
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and :
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MITCHELLVILLE WINE & :
SPIRITS LLC :
d/b/a T & T Liquor :
13801 Annapolis Road, #B :
Bowie, Maryland 20720 :
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and :
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DHRUV, LLC :
d/b/a DHRUV, LLC :

3318 Walters Lane :
Forestville, Maryland 20747 :
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and :
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AARYAN LLC :
d/b/a Tucker's Restaurant & Liquor :
9205 Marlboro Pike :
Upper Marlboro, Maryland 20772 :
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and :
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DHEER LLC :
d/b/a Marlboro Pike Restaurant & Liquor:
5205 Marlboro Pike :
Capitol Heights, Maryland 20743 :
:
and :
:
OTHI CORPORATION :
6801 Riverdale Road :
Riverdale, Maryland 20737 :
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and :
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MY MAVADI LLC :
d/b/a Freddie's Liquor :
7700 Marlboro Pike :
District Heights, Maryland 20747 :
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and :
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WOODMORE WINE & SPIRITS :
2800 Campus Way :
Lanham, Maryland 20706 :
:
and :
:
DRINX BEVERAGES LLC :
d/b/a Drinx Market :
1409 Ritchie Marlboro Road :
Capitol Heights, Maryland 20743 :
:

and

SWAMI RETAILER, LLC
d/b/a Bowie Liquors
6910 Laurel-Bowie Road
Bowie, Maryland 20715

and

WINE & LIQUOR DEPOT LLC
16002 Crain Highway
Brandywine, Maryland 20613

and

GOVIND KRUPA, LLC
d/b/a Sunnybrook Tavern
9001 Livingston Road
Fort Washington, Maryland 20744

and

MEADS LIQUORS, INC.
d/b/a Meads Liquors
5102 Indian Head Highway
Oxon Hill, Maryland 20745

and

BHAV GOSAL, INC.
d/b/a Champagne Liquors
5611 Landover Road
Hyattsville, Maryland 20784

and

CHARLIE'S ONE, LLC
d/b/a Charlie's Restaurant, Beer,
Wine & Liquor
5711 Silver Hill Road
District Heights, Maryland 20747

and

MIKE'S LIQUORS, INC.
d/b/a Mike's Liquors
5301 Indian Head Highway
Oxon Hill, Maryland 20745

and

2 BROTHERS INC.
12788 Old Fort Road
Fort Washington, Maryland 20744

and

NILKANTH VARNL LLC
d/b/a Village Pump Liquors
4901 Greenbelt Road
College Park, Maryland 20740

and

51 LIQUORS, LLC
3207 Naylor Road
Temple Hills, Maryland 20748

and

PENN STATION LIQUOR
5634 Silver Hill Road
District Heights, Maryland 20747

and

TOP LIQUOR STORE
4422 Wheeler Road
Oxon Hill, Maryland 20745

and

DEEP ONE, LLC
d/b/a Maxey Spirits
7513 Allentown Road
Fort Washington, Maryland 20744

and

DEV KRUPA LLC
d/b/a Livingston Woods Liquors
7408 Livingston Road, #1A
Oxon Hill, Maryland 20745

and

7 SUMMERS LIQUORS, LLC
18811 Central Avenue
Upper Marlboro, Maryland 20774

and

KETTERING LIQUORS, LLC
10682 Campus Way
Largo, Maryland 20774

and

U-HAUL CO. OF MARYLAND, INC.
8671 Central Avenue
Capitol Heights, Maryland 20743

and

ESS STORAGE ACQUISITION FIFTY TWO LLC
2795 E. Cottonwood Parkway, Ste. 400
Salt Lake City, Utah 84121

and

MARYLAND SMALL ARMS RANGE, INC.
9801 Fallard Court
Upper Marlboro, Maryland 20772

Plaintiffs,

v.	:
	:
PRINCE GEORGE'S COUNTY,	:
MARYLAND	:
Serve on:	:
Anthony D. Jones, Esq.	:
County Attorney	:
1301 McCormick Drive, Suite 4100	:
Largo, Maryland 20772	:
	:
Defendant.	:

<u>COMPLAINT AND JURY DEMAND</u>

COME NOW, the Plaintiffs LOVE MARLBORO, LLC, d/b/a Marlboro Liquor, GOPI VRAJ BASNA INC., d/b/a Brightseat Liquors, VOLMS ENTERPRISES CORPORATION, RAJA SAHIB INC. d/b/a Tina's Liquors and Deli, JATINDER GOSAL, INC. d/b/a Kenilworth Liquors, GOVIND GREENWAY LLC, d/b/a Greenway Liquors, CRAIN HIGHWAY SPRITS LLC, d/b/a Osborne Wine & Spirits, MATRUSHAKTI, INC., d/b/a Primo's Liquor, ARDWICK LIQUORS, d/b/a Ardwick Liquors, SILESIA FINE WINES LLC, d/b/a Silesia Liquor, AYVA RAI, INC., d/b/a A-1 Restaurant and Liquor Store, BIG Z HOLDING CORPORATION, d/b/a Big Z Liquors, COMMUNITY BEVERAGES, LLC, d/b/a Bill's Wine and Liquor, CAPITAL LIQUORS, INC., d/b/a Capital Liquors, EL TORO, RAI FAMILY INC., PLAZA BEVERAGES, MD, LLC, d/b/a/ Plaza Liquor, KELLER'S MARKET, INC., d/b/a Keller's Market, SUNNY GOSAL, INC., d/b/a Kent Village Liquors, KARAN PATEL, HALISHOR LLC, RADHIKA, LLC, d/b/a Penn Mar Liquors, STRICK'S INC., d/b/a Strick's Restaurant, Inc., MITCHELLVILLE WINE & SPIRITS LLC, DHRUV, LLC, d/b/a DHRUV, LLC, AARYAN LLC, d/b/a Tucker's Restaurant & Liquor, DHEER LLC, d/b/a Marlboro Pike Restaurant & Liquor, OTHI CORPORATION, MY MAVADI LLC, d/b/a Freddie's Liquor, WOODMORE WINE & SPIRITS, DRINX BEVERAGES LLC, d/b/a Drinx Market, SWAMI RETAILER, LLC, d/b/a Bowie Liquors, WINE & LIQUOR DEPOT LLC, GOVIND KRUPA, LLC, d/b/a Sunnybrook Tavern, MEADS LIQUORS, INC., d/b/a Meads Liquors, BHAV GOSAL, INC., d/b/a Champagne Liquors, CHARLIE'S ONE, LLC, d/b/a Charlie's Restaurant, Beer, Wine & Liquor, MIKE'S LIQUORS, INC., d/b/a Mike's Liquors, 2 BROTHERS INC., NILKANTH VARNL LLC, d/b/a Village Pump Liquors, 51 Liquors, LLC, PENN STATION LIQUOR, TOP LIQUOR STORE, DEEP ONE, LLC, d/b/a Maxey Spirits, DEV KRUPA LLC, d/b/a Livingston Woods Liquors, 7 SUMMERS LIQUORS, LLC, and KETTERING LIQUORS, LLC (collectively "Liquor Store Plaintiffs"), U-Haul Co. of Maryland, Inc. and ESS Storage Acquisition Fifty Two LLC (collectively, "Storage Plaintiffs"), and Maryland Small Arms Range, Inc., by and through undersigned counsel, file this Complaint against Defendant Prince George's County, Maryland, and for cause states as follows:

INTRODUCTION

1. This litigation challenges the Prince George's County Council's attempt to impose unlawful and punitive taxes on four types of businesses: 1) "[a]ny business that is a commercial use with a Class A beer, wine, and liquor license"; 2) "[a]ny business that is a tobacco shop, electronic cigarette shop, retail tobacco business, or convenience store…with a tobacco retail license"; 3) "[a]ny business that is a commercial use

operating pursuant to a State of Maryland Regulated Firearms Dealer's License"; and 4) "[a]ny business that is a consolidated storage use." Council Bill 017-2026, County Code, § 2-253.63. A copy of CB-17 is attached as Exhibit #1 and incorporated herein.

2. The Council adopted this unauthorized tax by calling it a "use and occupancy" fee. But, in fact, it is a tax—unauthorized under state law and therefore illegal.

3. A use and occupancy permit ("U & O") signifies that the County has inspected the building and approved its authorized use. The U & O is issued one time, prior to the commencement of occupancy. In Prince George's County, the U & O for a commercial building typically costs about $370, comprised of a one-time fee of $277, an administrative fee of $66, and additional technology fee of 10 percent, or $27.70.

4. On April 21, 2026, the Prince George's County Council enacted Council Bill 017-2026 ("CB-17"). CB-17 became law without the signature of the County Executive. Prince George's County Chater, § 411.

5. CB-17 purports to impose an annual $5,000 use and occupancy permit "fee" on four types of businesses: liquor stores, storage facilities, businesses that sell firearms, and tobacco and electronic cigarette shops. In CB-17, the Council made a legislative finding that these businesses "have a particularly detrimental impact upon Prince George's County's qualify of life." The legislation also refers to these uses as "Special Quality of Life Impact Uses." CB-17, County Code, § 27-253.63(j).

6. The legislation's sponsor, Councilwoman Krystal Oriadha, explained the legislation at the public hearing and voting session on April 26, 2026, saying to the

Plaintiffs in the audience that "your free ride of proliferating this County [sic] without contributing to all to the residents of this County is over." (Ex. 2, Hearing Tr. 82:10-13).

7. While the legislation describes this required payment as an "annual Use and Occupancy permit renewal fee," it is undoubtedly not a fee, but a tax, which is not authorized under Maryland law, nor is it an "impact fee," which is also not authorized by state law.

8. The Supreme Court of Maryland has made clear that a fee can generally only be used to defray regulatory costs. *Eastern Diversified Properties, Inc. v. Montgomery Cnty.*, 319 Md. 45 (1990). If the primary purpose of the charge is for revenue generation for a public purpose, the charge is considered a tax, not a fee.

9. A use and occupancy permit fee is generally only charged in order to defray the costs of inspection. But here the annual $5,000 use and occupancy "fee" is being charged to generate revenue for general public purposes. CB-17 expressly dedicates the revenue from CB-17 to support a "Quality of Life Improvement Fund" to be used for "[q]uality of life improvements for the residents of Prince George's County." The authorized use of the fund includes "youth, childcare, and educational programs," "public health and senior wellness," "public safety, "road and transit safety," and "economic assistance."

10. At the public hearing and voting session, Chair Oriadha explained how the proceeds of the fees would be dedicated: "[I]f there was a fund created that said that we know that there's a lack of childcare options and that the State has stopped all childcare funding for the last year; we know that our seniors are seeing bills up to the thousands of

utilities that they can't cover; we know that these ailments are happening in the community in which I benefit from every single day, and I give more and beyond that. So contributing to a fee that would go in that direction, what would be the harm in that?" (Ex. 2, Hearing Tr. 82:19-83:7).

11. Political subdivisions, such as Prince George's County, only have taxing powers that are explicitly authorized by the General Assembly. *Waters Landing Ltd. P'ship v. Montgomery Cnty.*, 337 Md. 15 (1994); *Accokeek v. PSC of Md.*, 451 Md. 1, 16 (2016).

12. Article XI-A, § 2 of the Maryland Constitution requires that the General Assembly adopt legislation granting express power to charter counties, which includes Prince George's County. The General Assembly did so by enacting the Express Powers Act, Md. Code Ann., Local Gov't, §§ 10-101, *et seq.*, which does not grant general taxing authority to counties but, instead, only grants counties the authority to impose property taxes. The General Assembly has also expressly authorized the County to impose other forms of taxation such as the amusement and admission tax (Tax-General, § 4-102), the piggyback income tax (Tax-General § 10-103), and energy taxes (Local Government § 20-604).

13. The State has not authorized Prince George's County to impose a tax or an impact fee upon alcoholic beverage stores, tobacco and electronic cigarette stores, stores that sell firearms, and self-storage facilities.

14. Prince George's County has no inherent authority to impose an impact fee unless the power has been expressly granted to it by the General Assembly. *Eastern*

Diversified Properties, 319 Md. 45 at 55. The legislature has not authorized Prince George's County to impose impact fees for "qualify of life impact uses."

15. In enacting CB-17, the Council has grossly exceeded the legislative authority delegated to it by the General Assembly and the Maryland Constitution.

16. Prior to the enactment of CB-17, use and occupancy permit fees were typically a one-time payment of around $370 for all businesses. The Council has now singled out and targeted four types of businesses that it has deemed "disfavored," and is charging them ***more than 13 times*** the usual use and occupancy fee amount, and doing so every year, while all other businesses continue to pay a one-time fee of $370.

17. County fees and charges are generally subject by ordinance to an approval process, which includes publication, public information sessions, submission to the County Executive "for approval," and submission to the Council for "legislative review and approval by resolution, after notice and public hearing." Prince George's County Code, § 2-253.63(b). As a result of the passage of CB-17, the use and occupancy fees for covered businesses are no longer subject to that review process.

18. County fees are also subject to adjustment using a method established by the International Code Council and industry standards. Prince George's County Code, § 2-235.63(b), (d) and (3). This process is available to ensure fee levels remain consistent with national and industry standards for such fees. Fees imposed following this process are subject to action by the County Council "by resolution, after notice and public hearing." As a result of the passage of CB-17, use and occupancy fees for covered businesses are also no longer subject to this process.

19. Additionally, CB-17 seeks to impose an annual use and occupancy permit fee requirement on the four covered businesses, while every other U & O permittee in the County only pays the fee one time, upon the initial issuance of the permit. Indeed, upon information and belief, CB-17 represents the only instance of an "annual use and occupancy permit fee" in the State of Maryland.

20. An "annual use and occupancy permit renewal fee" runs contrary to the requirement that fees be limited to recouping the regulatory cost of the permit issuance. Unlike the initial issuance of a use and occupancy permit, which involves an inspection and other review, there is minimal, if any, regulatory cost to a "fee renewal." The $5,000 "renewal fee" is not rationally related to any actual regulatory cost associated with the issuance of the use and occupancy permit, which in the case of most plaintiffs occurred long before the enactment of this legislation.

21. Nearly all uses of a "building, structure or land" for commercial purposes require a use and occupancy permit. Prior Zoning Ordinance, § 27-253; New Zoning Ordinance, § 27-3608(b) An application for a use and occupancy permit must be accompanied by site plans. Prior Zoning Ordinance, § 27-254(c); New Zoning Ordinance, § 27-3608(c) . The permit application is referred to the Prince George's County Planning Board for review and approval. Prior Zoning Ordinance, § 27-255; New Zoning Ordinance, § 27-3608(d). The Department of Permits, Inspection, and Enforcement ("DPIE") inspects the property to confirm that "the construction activity and use of the property complies with the grading, building, or use and occupancy permit, including

the accompanying plans." Prior Zoning Ordinance, § 27-256; New Zoning Ordinance, § 27-3608(d).

22. "The issuance of a use and occupancy permit certifies that the building, structure, and use meet the requirements of this Subtitle [the Zoning Ordinance]." Prior Zoning Ordinance, § 27-257. Use and occupancy permits do not have an expiration date, and continue in force, as long as the permittee's use and occupancy complies with the requirements of the Zoning Ordinance.

23. Each Plaintiff in this matter has and possesses a valid use and occupancy permit which has no expiration or renewal date and exists in perpetuity unless suspended or revoked in accordance with the County Code. Plaintiffs' permits have not been suspended or revoked nor would there be any basis to do so.

24. Each Plaintiff in this case is subject to the unlawful and punitive "use and occupancy fee" authorized and imposed by CB-17.

25. Each Plaintiff has a property interest and a vested right in the continued validity of their use and occupancy permit without expiration or being subject to punitive "renewal" fees. Each Plaintiff has a constitutionally protected vested right and property interest in their use and occupancy permit. Each Plaintiff has obtained a valid use and occupancy permit and has occupied their premises in compliance with County law and has utilized the premises in compliance with usage described in the permit. Plaintiffs' use and enjoyment of the use and occupancy permits have been a physical and public-facing implementation, and Plaintiffs have actively exercised the permitted

use on the named premises on the permits. *Prince George's County v. Sunrise Dev. Ltd. P'ship,* 330 Md. 297 (1993).

26. Although Plaintiffs have a vested right in their use and occupancy permit, CB-17 effectively extinguishes their property interest and their vested right in the use and occupancy permit unless they pay the County an annual fee of $5,000. Plaintiffs' use and occupancy permits are effectively terminated without due process or compensation unless they pay the annual $5,000 "fee." CB-17 constitutes an unlawful taking.

27. These covered businesses—which the County Council views as having a negative "qualify of life impact"—are being extensively burdened and charged significantly more than other businesses for the exact same regulatory service of inspecting and approving occupancy. CB-17 is unlawfully targeting stores in the County that are legally permitted to operate.

28. CB-17 took effect on July 7, 2026. Plaintiff Maryland Small Arms Range, Inc., the Storage Plaintiffs, and the Liquor Store Plaintiffs are lawfully operating their businesses in Prince George's County and are doing so pursuant to valid use and occupancy permits. They are among hundreds of other businesses in the storage facility, firearms, alcoholic beverage, and tobacco and electronic cigarette industries that will be immediately and irreparably harmed by the County's enforcement of CB-17.

29. CB-17 is plainly illegal. In light of the clear illegality of CB-17, the Court should issue a declaratory judgment that CB-17 is unlawful and immediately and permanently enjoin the County from enforcing this unlawful enactment.

JURISDICTION AND VENUE

30. This Court has jurisdiction under § 6-102 through § 6-103 of the Maryland Code Annotated, Courts and Judicial Proceedings Article.

31. This Court has subject matter jurisdiction pursuant to the Maryland Declaratory Judgment Act, as there is an actual controversy between contending parties regarding the constitutionality of Council Bill 017-2026 and whether it is preempted by state law. *See* Md. Code Ann., Cts. & Jud. Proc. §§ 3-403, 3-409.

32. Venue is proper pursuant to § 6-201 of the Maryland Code Annotated, Courts and Judicial Proceedings Article, as the events giving rise to the claims occurred in Prince George's County, Maryland.

NOTICE

33. On July 30, 2026, timely notice was provided to the County Attorney for Prince George's County to comply with the Local Government Tort Claims Act.

PARTIES

34. Plaintiff U-Haul Co. of Maryland, Inc. is a Maryland corporation in good standing and has its principal place of business located at 8671 Central Avenue, Capitol Heights, Maryland 20743.

35. Plaintiff ESS Storage Acquisition Fifty Two LLC ("ESS Storage") is a Delaware corporation in good standing with its principal place of business located at 2795 E. Cottonwood Parkway, Suite 400, Salt Lake City, Utah 84121. ESS Storage operates a storage facility located at 7618 Marlboro Pike, District Heights, Maryland 20747.

36. Plaintiff Maryland Small Arms Range, Inc. is a Maryland corporation in good standing and has its principal place of business located at 9311 Old Marlboro Pike, Upper Marlboro, Maryland 20772.

37. All other plaintiffs are "Liquor Store Plaintiffs." The Liquor Store Plaintiffs are Maryland businesses and corporations in good standing and have their principal places of business located in Prince George's County, Maryland and are licensed by the Board of License Commissioners to sell alcoholic beverages in Prince George's County.

38. Defendant Prince George's County, Maryland (the "County") is a municipal corporation organized under the provisions of Art. XI-A of the Constitution of Maryland. The County is a proper defendant in an action challenging "the validity of a…county ordinance." Md. Code Ann., Cts. & Jud. Proc. § 3-405(b).

FACTS COMMON TO ALL COUNTS

The adoption of CB-17

39. Use and Occupancy permits, otherwise known as certificates of occupancy, are issued by the Prince George's County Department of Permitting, Inspection, and Enforcement ("DPIE") and certify that the business meets County zoning and safety requirements, health codes, and is permitted to use and occupy the space.

40. All Prince George's County businesses, other than property located outside the Regional District in the City of Laurel, are required to have a use and occupancy permit before the business can begin using and occupying a building or structure.

41. Prior to issuing a use and occupancy permit, DPIE's Inspections Division performs inspections of the building or structure to ensure it meets required zoning, property maintenance, and safety requirements.

42. On March 10, 2026, Council Bill 017-2026 ("CB-17") was presented by Prince George's County Council Chair Krystal Oriadha to the County Council and referred to the Committee of the Whole.

43. On March 24, 2026, by a vote of 7-2, the Committee of the Whole favorably recommended CB-17 with amendments to the County Council.

44. On March 31, 2026, Chair Oriadha presented CB-17 to the County Council.

45. CB-17 repeals and reenacts § 2-253.63 of the Prince George's County Code (Subtitle 2, Division 14C – Fees and Charges) to include an amendment adding a subsection concerning "Special Quality of Life Impact Uses." (Ex. 1, CB-17, at 2).

46. CB-17 requires that certain types of businesses are mandated to pay higher Use and Occupancy "fees" and that all these fees are to be remitted to a "Quality of Life Improvement Fund." (*Id.* at 4-5).

47. CB-17 provides that a "fee" in the amount of $5,000.00 must be remitted before a Use and Occupancy permit can be issued for the following four targeted uses:

a) "Any business that is a commercial use with a Class A beer, wine, and liquor license pursuant to Title 26, Subtitle 9 of the Alcoholic Beverages and Cannabis Article, Annotated Code of Maryland."

b) "Any business that is a tobacco shop, electronic cigarette shop, retail tobacco business, or convenience store use, as prescribed under Part 27-5 of Subtitle 27 of the Code, with a tobacco retail license issued by the Maryland Alcohol, Tobacco, and Cannabis Commission."

c) "Any business that is a commercial use operating pursuant to a State of Maryland Regulated Firearms Dealer's License under Title 5, Subtitle 1 of the Public Safety Article, Annotated Code of Maryland."

d) "Any business that is a consolidated storage unit, as prescribed under Part 27-5 of Subtitle 27 of the Code."

(*Id.* at 3-4).

48. Each of these businesses are "required to remit an annual Use and Occupancy permit renewal fee in the amount of $5,000 per year due every 12 months after the date of the initial use and occupancy permit approval." (*Id.* at 4).

49. CB-17 provides that "[a]ny business defined under (A), (B), (C), or (D) in Paragraph (1), above, with an existing Use and Occupancy permit as of the effective date of this Subsection shall commence remitting an annual Use and Occupancy permit renewal fee no later than January 1, 2027, of $5000 and by every January 1st thereafter." (*Id.*)

50. If a business does not comply with paying the $5,000 renewal "fee," its Use and Occupancy permit will be deemed "invalid and revoked by the Director of the Prince George's County Department of Permitting Inspections and Enforcement." (*Id.*). The Director of DPIE must first give written notice stating the basis for the revocation. (*Id.*).

51. CB-17 not only requires covered businesses to pay an annual use and occupancy renewal fee, but also provides that the amount of the renewal fee will increase each year:

> On February 1st of each year, the Director of the Department of Permitting, Inspections, and Enforcement shall increase the fees prescribed in this Subsection by the greater of (i) the average Consumer Price Index for All Urban Consumers (CPI-U) for the Washington-Arlington-Alexandria area published by the Federal Bureau of Labor Statistics for the previous calendar year or (ii) zero percent.

(*Id.*).

52. CB-17 requires that the County's Office of Finance "establish and administer a Quality of Life Improvement Fund," in which the "fees" remitted will be deposited. (*Id.* at 4-5). The funds in the "Quality of Life Improvement Fund" are to be used for

> Quality of life improvements for the residents of Prince George's County, which may include, but are not limited to including (i) Youth, child care, and educational programs, projects, and initiatives; (ii) Public health and senior wellness programs, projects, and initiatives; (iii) Public safety, pedestrian safety, and road and transit safety programs, projects, and initiatives; and (iv) Economic assistance programs, projects, and initiatives for residents and businesses in socioeconomically disadvantaged circumstances; and (v) Administrative costs associated with operating quality of life programs identified in this subparagraph.

(*Id.* at 5).

53. Further, 10 percent of remitted fees must be disbursed to the Prince George's County Early Start Child Care Scholarship Fund and five percent of the remitted fees must be disbursed to the Child Care Facilities Loan Program. (*Id.*).

54. A public hearing on CB-17 was held before the Prince George's County Council on April 21, 2026.

55. At the conclusion of the hearing, the County Council adopted CB-17 by a 9-2 vote.

56. Councilmembers Jolene Ivey and Sydney Harrison, who voted against the adoption of CB-17, stated on the record at the hearing that CB-17 is unlawful.

57. Councilmember Ivey stated that, "[T]his bill is a tax, and we can't legally tax anyone in Prince George's County without getting permission from the State, and – unless we want the money to go to schools." She continued that, while the bill "sounds good…this bill won't actually meet the goals of what we're trying to do because it's not being done the right way." (Ex. 2, Hearing Tr., at 73-74).

58. Councilmember Harrison explained his vote against CB-17 by stating that there are "some great legal challenges" with the bill, including that the bill violates the Fourteenth Amendment Equal Protection Clause based on how certain types of businesses are being treated. (*Id.* at 76-78).

59. County Executive Aisha Braveboy left CB-17 unsigned, and the bill became law without her signature.

60. CB-17 took effect on July 7, 2026.

CB-17 is an unlawful tax

61. While CB-17 describes itself as "[a]n act concerning use and occupancy permit fees," these required annual payments are not "fees" but rather are a tax.

62. Maryland counties, as subdivisions of the State, "may only act when specific grants of power are conferred upon them." *Eastern Diversified Properties, Inc.*, 319 Md. at 49.

63. Counties do not have general taxing authority, other than what has been expressly granted to them by the State. *Accokeek*, 451 Md. at 16.

64. Maryland courts recognize "a distinction between the imposition of fees as a necessary part of a regulatory measure and the imposition of a tax for revenue purposes." *Eastern Diversified Properties, Inc.*, 319 Md. at 52-53. A fee is a regulatory measure whereas a tax is a revenue measure.

65. While a regulatory measure may produce revenue, the amount of revenue "must be reasonable and have some definite relation" to the costs of regulatory process.

66. If the primary objective of the legislation appears to be to raise revenue, and the amount of the charge supports that theory, then the enactment is considered a revenue measure, *i.e.*, a tax.

67. In other words, a "tax" has been defined as an "enforced contribution to provide for the support of [the] government" or "taking money from the taxpayer for public purposes." *Eastern Diversified Properties, Inc.*, 319 Md. at 54.

68. In *United States v. State of Md.*, 471 F. Supp. 1030, 1036 (D. Md. 1979), the court determined that the Maryland environmental surcharge at issue was a tax, rather than a utility rate, because there was no choice given about whether to pay the charge, the charge was an involuntary extraction of money, and the funds that were raised were used to finance projects for the benefit of the public.

69. Similarly, in *Eastern Diversified Properties, Inc.*, the Supreme Court of Maryland held that Montgomery County's development impact fee on new development to help finance the cost of road construction in two areas of the county was a tax that the county did not have the authority to impose. 319 Md. at 46-47, 55. The Court determined that the development impact fee was imposed for revenue purposes, was an involuntary payment of money, and would be using the fees to finance road construction for the benefit of the general public. *Id.* at 55.

70. The increased amount of the use and occupancy permits for the covered businesses and the requirement that these businesses now pay a use and occupancy "fee" each year is not being imposed for purposes of regulation. There is nothing that DPIE or any other County agency will be doing differently in regulating or inspecting these covered businesses that justifies such a substantial increase in the use and occupancy "fee" amount.

71. The County has not asserted that the increased "fee" imposed on the covered businesses is being used for regulation, inspection, or any other purpose related defraying expenses of the regulatory process. To the contrary, CB-17 explicitly states that *all* of the payments remitted by these businesses will go to a fund to benefit the general public.

Prince George's County does not have the authority to impose a tax on alcoholic beverage stores, self-store facilities, stores that sell firearms, or stores that sell tobacco and electronic cigarettes

72. The County Council does not have the authority to institute such a tax. Maryland law generally does not authorize such a "liquor store tax," "storage facility tax," or "firearms tax."

73. Article 14 of the Maryland Declaration of Rights provides "[t]hat no aid, charge, tax, burthen or fees ought to be rated or levied, under any pretense, without the consent of the" General Assembly.

74. Prince George's County is a charter county, pursuant to Article XI-A of the Maryland Constitution. Article XI-A, § 2 requires that the General Assembly adopt legislation granting express power to charter counties, which the General Assembly did by enacting the Express Powers Act.

75. Prince George's County has the authority to pass local laws as to all matters that are covered by the General Assembly's grant of express powers.

76. The Express Powers Act "does not grant a general taxing authority to the counties, and, with regard to the imposition of taxes, expressly grants only the authority to impose property taxes." *City of Annapolis v. Anne Arundel Cnty.*, 347 Md. 1, 10 (1997). *See also* Md. Code Ann., Local Gov't § 10-313. The General Assembly "has not in any other statute granted broad general taxing power" to the counties. *City of Annapolis*, 347 Md. at 10.

77. As such, Maryland counties, including Prince George's County, "do not have the power to tax on their own authority," and "may do so only if the power has been granted by the State." *Eastern Diversified*, 319 Md. at 49.

78. Prince George's County only has taxing powers that are explicitly authorized by the General Assembly. *Waters Landing Ltd. P'ship v. Montgomery Cnty.*, 337 Md. 15 (1994). The General Assembly must adopt separate public local laws or general statutory provisions to authorize counties to impose taxes.

79. The General Assembly has only delegated taxing authority to counties in certain specific categories of taxes. This includes property taxes, as authorized by the Express Powers Act; income tax, as authorized by Md. Code Ann., Tax Gen. § 10-106; admissions and amusement taxes, as authorized by Md. Code Ann., Tax Gen. § 4-102; transfer taxes, as authorized by Md. Code Ann., Tax Prop. § 13-402.1; hotel rental taxes, as authorized by Md. Code Ann., Local Gov't § 20-405; and similar taxes expressly authorized by statute.

80. The General Assembly has not authorized Prince George's County to institute a "liquor store tax," "storage facility tax," "a tobacco tax," or "firearms tax."

81. CB-17 is unlawful as it imposes a tax on self-storage facilities and on stores that sell alcoholic beverages, firearms, and tobacco and electronic cigarettes when the State has never authorized it to impose such a use and occupancy permit tax on these businesses or industries.

82. Concerns about the legality of CB-17 were raised by the Prince George's County Council Budget & Policy Analysis Division in its Policy Analysis and Fiscal Impact Statement, which was sent to the Committee of the Whole the day before the Committee of the Whole met to consider CB-17.

83. The Policy Analysis and Fiscal Impact Statement explained that CB-17 may be seen as a tax, not a fee:

> [T]here is precedent within the court system identifying large increases in permitting fees that were seen as a tax and not a fee increase, citing that the fee must be reasonably related to the licensing process and the cost of providing a related and direct service.

84. The Policy Analysis and Fiscal Impact Statement acknowledged that CB-17 "mandates the Use and Occupancy Permit fee increase significantly," given that "[t]he current fee structure for a new commercial building or building addition/alteration in the County is about $371 (which includes administrative fees and technology fees)." It further states that "raising this fee to $5,000 would be about a 1250% increase," and would also be paid annually.

85. The Budget & Policy Analysis Division further acknowledged CB-17's requirement that the "fee" be paid on an annual basis is "not common procedure within the County."

CB-17 is preempted by State law.

i. Alcoholic beverage tax is preempted.

86. As to CB-17's imposition of a tax on stores that have a Class A beer, wine, and liquor license, the sale, distribution, and taxation of alcoholic beverages is comprehensively regulated by the State of Maryland under Maryland law.

87. The Budget & Policy Analysis Division stated that it had examined how local jurisdictions "have attempted to raise Class 'A' license fee structures," and, in doing so, it is evident "how significant the State controls the process for local jurisdictions."

88. The taxation of alcoholic beverages by counties is expressly preempted by State law. Section 5-102(c) of the Tax General Article of the Maryland Annotated Code states that "[a] county, municipal corporation, special taxing district, or other political subdivision of the State may not impose a tax on any alcoholic beverage."

89. CB-17 represents, in pertinent part, a special tax on alcoholic beverages, which is expressly preempted by state law and unlawful.

ii. Firearms tax is preempted.

90. As to CB-17's imposition of a tax on businesses that are licensed to sell firearms, the Maryland General Assembly has expressly preempted local government's ability to regulate the purchase, sale, or taxation of firearms.

91. Section 4-209(a) of the Criminal Law Article of the Maryland Annotated Code provides that, "Except as otherwise provided in this section, the State preempts the right of a county, municipal corporation, or special taxing district to regulate the purchase, sale, taxation, transfer, manufacture, repair, ownership, possession, and transportation of: (1) a handgun, rifle, or shotgun; and (2) ammunition for and components of a handgun, rifle, or shotgun."

92. The Supreme Court of Maryland recently explained that "[t]o ensure that firearm regulations are largely uniform across the State, the Maryland General Assembly has enacted comprehensive laws regulating many aspects of firearm ownership, possession, and use, and has simultaneously prohibited local jurisdictions from enacting additional regulations, subject to limited exceptions." *Engage Armament LLC v. Montgomery Cnty.*, 494 Md. 1, 3-4 (2026).

93. The Supreme Court of Maryland held that § 4-209 "is a broad express preemption of local firearm regulations addressing nine types of conduct," including the sale of firearms. *Id.* at 29.

94. CB-17 represents, in pertinent part, a special tax on firearms businesses, which is expressly preempted by state law and unlawful.

iii. Tobacco and cigarette tax is preempted.

95. As to CB-17's imposition of a tax on tobacco shops, electronic cigarette shops, retail tobacco businesses, and convenience stores with a tobacco retail license, such a tax is expressly preempted by State law.

96. Section 12-102 of the Tax General Article of the Maryland Annotated Code provides that a county or municipal corporation "may not impose a tax on cigarettes, other tobacco products, or electronic smoking devices."

Plaintiffs and other similarly situated businesses will be irreparably harmed by the enforcement of CB-17.

97. The enforcement of CB-17 will irreparably harm certain covered businesses, including Plaintiffs.

98. These covered businesses lawfully operate storage facilities. They lawfully sell alcoholic beverages. They lawfully sell firearms to individuals who are lawfully permitted to purchase firearms. They lawfully sell tobacco and electronic cigarettes. Yet, CB-17 singles out these types of businesses for disfavored treatment by seeking to raise revenue from them for public purposes beyond the attendant regulatory costs that the County requires other businesses to pay in permitting fees.

99. Critically, these covered business will suffer irreparable harm as they will each lose a valuable property right: their vested interest in the continuity of their use and occupancy permits.

100. Plaintiff U-Haul Co. of Maryland, Inc. offers a variety of storage options for Prince George's County residents. It has had a use and occupancy permit since 2005 to operate a self-storage facility at 8671 Central Avenue in Capital Heights, Maryland.

101. Plaintiff ESS Storage Acquisition Fifty Two LLC owns and operates a self-storage facility located in District Heights, Maryland, which offers a variety of different storage options for Prince George's County residents. It has a use and occupancy permit that was issued in January 2022.

102. The Liquor Store Plaintiffs are 47 stores located throughout Prince George's County that have Class A beer, wine, and liquor licenses pursuant to Title 26, Subtitle 9 of the Alcoholic Beverages and Cannabis Article of the Maryland Annotated Code. Each is operating pursuant to a use and occupancy permit.

103. Plaintiff Maryland Small Arms Range, Inc. ("MSAR") has operated in Prince George's County since the 1970s. MSAR has a Regulated Firearms Dealer's License issued by the State of Maryland.

104. MSAR has served the law enforcement community and general public for nearly 50 years. MSAR operates the largest indoor shooting range in the State—providing law enforcement professionals and members of the public a safe environment to train and shoot. MSAR also is a premier gun shop and law enforcement supply store.

105. As addressed in the Policy Analysis and Fiscal Impact Statement for CB-17, the enactment and enforcement of CB-17 may result in "a loss of certain business revenue if a business decided the mandated increase and annual permit fees were unreasonably high and decided to close their business or move outside of the jurisdiction."

106. A $5,000 use and occupancy "fee" on a yearly basis is a significant increase from the one-time fee of about $370 that the businesses currently in operation have already paid.

107. Such a significant increase and recurring tax means that these businesses may need to raise prices, fire staff, be forced to go out of business, or relocate outside of the County, which will irreparably harm Plaintiffs.

COUNT I
Declaratory Judgment – CB-17 unlawfully imposes a tax.

108. Plaintiffs incorporate by reference the substance of all the foregoing factual allegations.

109. This declaratory judgment action is brought pursuant to Md. Code, Cts. & Jud. Proc. §§ 3-406 and 3-409 for the purpose of determining questions of actual controversy between the parties and terminating uncertainty and controversy giving rise to this proceeding.

110. Defendant's actions are unlawful in that the County has enacted an ordinance, Council Bill 017-2026, that unlawfully imposes a tax on certain businesses in the County.

111. While the County Council has described CB-17 as imposing a use and occupancy "fee," the payment that is being charged to certain designated businesses in the County is actually a tax.

112. The $5,000 use and occupancy payment being charged to all covered businesses in the County, as defined in CB-17, on an annual basis is a tax. These businesses are not given any choice about whether to pay this charge (they must pay the charge annually in order to continue to operate their business) and the revenue raised is entirely going to the benefit of the general public through the "Quality of Life Improvement Fund."

113. This significant increase in use and occupancy charges to certain businesses in the County is not being used for regulation, inspection, or any other purpose related to defraying expenses of the regulatory process, but instead to raise revenue for general public purposes.

114. The County Council does not have the authority to impose a use and occupancy tax to support general public purposes.

115. The County only has the authority to pass local laws as to matters that are granted to it by the Express Powers Act and only has taxing powers that are expressly authorized by the General Assembly and the Maryland Constitution.

116. Article 14 of the Maryland Declaration of Rights provides "[t]hat no aid, charge, tax, burthen or fees ought to be rated or levied, under any pretense, without the consent of the" General Assembly.

117. The General Assembly has not authorized the County to institute a use and occupancy tax.

118. The unlawful tax irreparably harms Plaintiffs by instituting a recurring charge that threatens the continued existence of their businesses.

119. Plaintiffs had a vested interest in their use and occupancy permits, and CB-17 unconstitutionally impairs this vested interest.

120. There therefore exists an actual controversy regarding a justiciable issue between the Plaintiffs and Defendant within the jurisdiction of this Court, involving whether CB-17 imposes an unlawful tax rather than a "fee," involving whether the County had the authority to institute such a tax, and involving the rights and responsibilities of the Defendant as a governing body and Plaintiffs as local businesses operating in the County.

121. Under §§ 3-401 through 3-415 of the Courts and Judicial Proceedings Article, Plaintiffs are entitled to a judgment declaring the rights and responsibilities of Plaintiffs and Defendant and further settling the legal relations, rights, and responsibilities of the parties.

WHEREFORE, Plaintiffs U-Haul Co. of Maryland, Inc., ESS Storage Acquisition Fifty Two LLC, Maryland Small Arms Range, Inc., and the Liquor Store Plaintiffs respectfully request (a) that the Court issue an Order declaring that Council Bill 017-2026 imposes an unlawful tax on Plaintiffs and other businesses affected by CB-17, as defined in the bill; (b) that the Court issue a temporary, preliminary, and permanent injunction enjoining Defendant from enforcing Council Bill 017-2026; and (c) that the Court award the Plaintiffs such other and further relief as in law and justice they may be entitled to receive.

COUNT II
Declaratory Judgment – CB-17 is preempted by State law as it relates to alcoholic beverages

122. Plaintiffs incorporate by reference the substance of all the foregoing factual allegations.

123. This declaratory judgment action is brought pursuant to Md. Code, Cts. & Jud. Proc. §§ 3-406 and 3-409 for the purpose of determining questions of actual controversy between the parties and terminating uncertainty and controversy giving rise to this proceeding.

124. Plaintiffs enjoy legal rights to be free from unlawful local ordinances that are preempted by state law and the Maryland Constitution.

125. Defendant's actions are unlawful in that the County has enacted an ordinance, Council Bill 017-2026, that is expressly and comprehensively preempted by State law.

126. As to CB-17's imposition of a tax on stores that have a Class A beer, wine, and liquor license, the sale, distribution, and taxation of alcoholic beverages is comprehensively regulated by the State of Maryland under Maryland law.

127. The taxation of alcoholic beverages by counties is expressly preempted by State law.

128. Section 5-102(c) of the Tax General Article of the Maryland Annotated Code states that "[a] county, municipal corporation, special taxing district, or other political subdivision of the State may not impose a tax on any alcoholic beverage."

129. The unlawful tax irreparably harms Plaintiffs by instituting a recurring charge that threatens the continued existence of their businesses.

130. Plaintiffs had a vested interest in their use and occupancy permits, and CB-17 unconstitutionally impairs this vested interest.

131. There therefore exists an actual controversy regarding a justiciable issue between the Plaintiffs and Defendant within the jurisdiction of this Court, involving whether the Defendant's actions were preempted by State law, and involving the rights and responsibilities of the Defendant as a governing body and Plaintiffs as local businesses operating in the County.

132. Under §§ 3-401 through 3-415 of the Courts and Judicial Proceedings Article, Plaintiffs are entitled to a judgment declaring the rights and responsibilities of Plaintiffs and Defendant and further settling the legal relations, rights, and responsibilities of the parties.

WHEREFORE, Plaintiffs U-Haul Co. of Maryland, Inc., ESS Storage Acquisition Fifty Two LLC, Maryland Small Arms Range, Inc., and the Liquor Store Plaintiffs respectfully request (a) that the Court issue an Order declaring that Council Bill 017-2026 is preempted by state law as it relates to alcoholic beverage businesses; (b) that the Court issue a temporary, preliminary, and permanent injunction enjoining Defendant from enforcing Council Bill 017-2026; and (c) that the Court award the Plaintiffs such other and further relief as in law and justice they may be entitled to receive.

COUNT III
Declaratory Judgment – CB-17 is preempted by State law as it relates to firearms

133. Plaintiffs incorporate by reference the substance of all the foregoing factual allegations.

134. This declaratory judgment action is brought pursuant to Md. Code, Cts. & Jud. Proc. §§ 3-406 and 3-409 for the purpose of determining questions of actual controversy between the parties and terminating uncertainty and controversy giving rise to this proceeding.

135. Plaintiffs enjoy legal rights to be free from unlawful local ordinances that are preempted by state law and the Maryland Constitution.

136. Defendant's actions are unlawful in that the County has enacted an ordinance, Council Bill 017-2026, that is expressly and comprehensively preempted by State law.

137. As to CB-17's imposition of a tax on businesses that are licensed to sell firearms, the Maryland General Assembly has expressly preempted local government's ability to regulate the purchase, sale, or taxation of firearms.

138. Section 4-209(a) of the Criminal Law Article of the Maryland Annotated Code provides that, "Except as otherwise provided in this section, the State preempts the right of a county, municipal corporation, or special taxing district to regulate the purchase, sale, taxation, transfer, manufacture, repair, ownership, possession, and

transportation of: (1) a handgun, rifle, or shotgun; and (2) ammunition for and components of a handgun, rifle, or shotgun."

139. The Supreme Court of Maryland held that § 4-209 "is a broad express preemption of local firearm regulations addressing nine types of conduct," including the sale of firearms. *Engage Armament LLC*, 494 Md. at 29.

140. The unlawful tax irreparably harms Plaintiffs by instituting a recurring charge that threatens the continued existence of their businesses.

141. Plaintiffs had a vested interest in their use and occupancy permits, and CB-17 unconstitutionally impairs this vested interest.

142. There therefore exists an actual controversy regarding a justiciable issue between the Plaintiffs and Defendant within the jurisdiction of this Court, involving whether the Defendant's actions were preempted by State law, and involving the rights and responsibilities of the Defendant as a governing body and Plaintiffs as local businesses operating in the County.

143. Under §§ 3-401 through 3-415 of the Courts and Judicial Proceedings Article, Plaintiffs are entitled to a judgment declaring the rights and responsibilities of Plaintiffs and Defendant and further settling the legal relations, rights, and responsibilities of the parties.

WHEREFORE, Plaintiffs U-Haul Co. of Maryland, Inc., ESS Storage Acquisition Fifty Two LLC, Maryland Small Arms Range, Inc., and the Liquor Store Plaintiffs respectfully request (a) that the Court issue an Order declaring that Council Bill 017-2026 is preempted by state law as it relates to businesses that sell firearms; (b) that the Court issue a temporary, preliminary, and permanent injunction enjoining Defendant from enforcing Council Bill 017-2026; and (c) that the Court award the Plaintiffs such other and further relief as in law and justice they may be entitled to receive.

COUNT IV

Violation of Article 24 of the Maryland Declaration of Rights

144. Plaintiffs incorporate by reference the substance of all the foregoing factual allegations.

145. Article 24 of the Maryland Declaration of Rights provides, "That no man ought to be taken or imprisoned or disseized of his freehold, liberties or privileges, or outlawed, or exiled, or, in any manner, destroyed, or deprived of his life, liberty or property, but by the judgment of his peers, or by the Law of the land."

146. It is well-settled that Article 24 has been construed as guaranteeing all persons the equal protection of the laws.

147. By the actions detailed above, the County has deprived Plaintiffs of their rights under the equal protection doctrine of Article 24 of the Maryland Declaration of Rights, as CB-17 imposes a tax on certain covered businesses that the County is not imposing on other similarly situated businesses in Prince George's County without a legitimate, rational basis for doing so.

148. Plaintiffs each have a property interest and a constitutionally protected vested right in the continued validity of their use and occupancy permits without expiration or without being subject to punitive "renewal" fees.

149. CB-17 is more extensive than necessary to accomplish any legitimate governmental purpose and is not narrowly tailored to achieve any legitimate governmental purpose.

150. As a direct and proximate result of the enactment and enforcement of CB-17, Plaintiffs are irreparably harmed by being forced to incur a recurring tax that threatens the continued existence of their businesses.

151. Defendant's conduct in enacting and enforcing CB-17 also harms Plaintiffs as Plaintiffs have a vested interest in their use and occupancy permits and CB-17 unconstitutionally impairs this vested interest.

152. At all times relevant hereto, Defendant acted with ill-will and malice and with a desire to harm the Plaintiffs and punish them for the nature of their businesses.

WHEREFORE, Plaintiffs U-Haul Co. of Maryland, Inc., ESS Storage Acquisition Fifty Two LLC, Maryland Small Arms Range, Inc., and the Liquor Store Plaintiffs respectfully request (a) that the Court enter judgment in Plaintiffs' favor and against Defendant; (b) that the Court issue a temporary, preliminary, and permanent injunction enjoining Defendant from enforcing Council Bill 017-2026; and (c) that the Court award the Plaintiffs such other and further relief as in law and justice they may be entitled to receive.

COUNT V

Violation of the Takings Clause of the Maryland Constitution (Art. III, § 40)

153. Plaintiffs incorporate by reference the substance of all the foregoing factual allegations.

154. Article III, § 40 of the Maryland Constitution provides that, "The General Assembly shall enact no Law authorizing private property to be taken for public use without just compensation, as agreed upon between the parties, or awarded by a jury, being first paid or tendered to the party entitled to such compensation."

155. Plaintiffs each have a property interest and a constitutionally protected vested right in the continued validity of their use and occupancy permits without expiration or without being subject to unlawful or punitive "renewal" fees.

156. CB-017-2026 violates the Takings Clause of the Maryland Constitution (Article III, § 40) by interfering with and impairing Plaintiffs' vested property interest in their use and occupancy permits without compensation in a manner that constitutes a taking. CB-17 constitutes an unlawful taking.

157. As a direct and proximate result of the enactment and enforcement of CB-17, Plaintiffs are irreparably harmed by being forced to incur a recurring tax that threatens the continued existence of their businesses.

158. Defendant's conduct in enacting and enforcing CB-17 also harms Plaintiffs as Plaintiffs have a vested interest in their use and occupancy permits, and CB-17 unconstitutionally impairs this vested interest in a manner that constitutes an unlawful taking.

159. At all times relevant hereto, Defendant acted with ill-will and malice and with a desire to harm the Plaintiffs and punish them for the nature of their businesses.

WHEREFORE, Plaintiffs U-Haul Co. of Maryland, Inc., ESS Storage Acquisition Fifty Two LLC, Maryland Small Arms Range, Inc., and the Liquor Store Plaintiffs respectfully request (a) that the Court enter judgment in Plaintiffs' favor and against Defendant; (b) that the Court issue a temporary, preliminary, and permanent injunction enjoining Defendant from enforcing Council Bill 017-2026; and (c) that the Court award the Plaintiffs such other and further relief as in law and justice they may be entitled to receive.

JURY DEMAND

Plaintiffs demand a jury triable as to all counts so triable.

Respectfully submitted,

By: /s/Timothy F. Maloney

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