

County Council Of Howard County, Maryland

2016 Legislative Session

Legislative Day No. 5

Resolution No. 72-2016

Introduced by: The Chairperson at the request of the County Executive

A RESOLUTION adopting the schedule of rates for the Building Excise Tax.

Introduced and read first time May 2, 2016.

By order Jessica Feldmark
Jessica Feldmark, Administrator

Read for a second time at a public hearing on May 16, 2016.

By order Jessica Feldmark
Jessica Feldmark, Administrator

This Resolution was read the third time and was Adopted , Adopted with amendments , Failed , Withdrawn , by the County Council
on May 26, 2016.

Certified By Jessica Feldmark
Jessica Feldmark, Administrator

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; Strike-out indicates material deleted by amendment; Underlining indicates material added by amendment

1 **WHEREAS**, Chapter 285 of the Acts of the 1993 Maryland General Assembly (Section
2 20.500 *et seq* of the Howard County Code) authorizes the County to establish a Building Excise
3 Tax to finance capital projects for additional or expanded public road facilities in Howard
4 County; and

5
6 **WHEREAS**, Section 20.503 of the Howard County Code requires the County Council to
7 adopt a schedule of rates for the Building Excise Tax; and

8
9 **WHEREAS**, the County Council may increase the Building Excise Tax in accordance
10 with Section 20.500(c) of the Howard County Code; and

11
12 **WHEREAS**, pursuant to Section 20.500(c)(2) of the Howard County Code, the
13 percentage of the increase in the Building Excise Tax since the month and year when the
14 building excise tax was first enacted may not exceed the percentage of the increase in the
15 Engineering News Record construction Cost Index for the Baltimore Region (based on 1913
16 U.S. average equals 100), as reported in the Engineering News Record, since the base month and
17 year when the building excise tax was first enacted.

18
19 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
20 Maryland this 26th day of May, 2016 that it adopts the schedule of rates for the
21 Building Excise Tax attached to this Resolution and incorporated herein; and

22
23 **BE IT FURTHER RESOLVED** that the schedule of rates for the Building Excise Tax
24 shall be effective on July 1, 2016 and shall continue in effect until changed or repealed by
25 subsequent resolution of the County Council.

BUILDING EXCISE TAX

RATE SCHEDULE

RESIDENTIAL CONSTRUCTION

Each gross square foot of new construction	\$1.17
Each gross square foot of addition construction.....	\$1.17

NON-RESIDENTIAL CONSTRUCTION

Office and retail	
Per gross square foot of addition construction	
or new construction.....	\$1.17
Distribution and manufacturing	
Per gross square foot of addition construction	
or new construction.....	\$0.60
Institutional and other	
Per gross square foot of addition construction	
or new construction.....	\$0.60

Amendment 1
Council Resolution No. 72-2016

BY: Greg Fox

Legislative Day No: 6
Date: May 26, 2016

Amendment No. 1

(This amendment would increase the Building Excise Tax to the maximum allowable for Residential Construction while exempting a portion of the "Residential addition construction" not associated with adding a new bedroom).

1 On the Building Excise Tax Rate Schedule attached to the Resolution, for the category
2 "RESIDENTIAL CONSTRUCTION", strike the entire category and substitute:

3 "RESIDENTIAL CONSTRUCTION

4 Each gross square foot of new construction\$1.38

5 Each gross square foot of addition construction.....\$1.38*

6
7 *Applied to the lesser of the gross square footage of the addition or 1.5 times the gross square
8 footage of additional bedrooms, if any."

9
10 not introduced
11 ~~ADOPTED~~
12 ~~FAILED~~
Signature Resnick Aldman

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10

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12

