

County Council of Howard County, Maryland

2018 Legislative Session

Legislative Day No. 5

Resolution No. 64-2018

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 7, 2018.

By order Jessica Feldmark
Jessica Feldmark, Administrator

Read for a second time at a public hearing on May 21, 2018.

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 31, 2018.

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 1992 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 31st day of May, 2018 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24 shall be effective on July 1, 2018 and shall continue in effect until changed or repealed by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~~[\$1.18]~~\$1.40
Each gross square foot of addition construction.....~~[\$1.18]~~\$1.40

NON-RESIDENTIAL CONSTRUCTION

Office and retail

Per gross square foot of addition construction
or new construction.....~~[\$1.18]~~\$1.40

Distribution and manufacturing

Per gross square foot of addition construction
or new construction.....~~[\$0.60]~~\$0.72

Institutional and other

Per gross square foot of addition construction
or new construction.....~~[\$0.60]~~\$0.72

Amendment 1 to Council Resolution No. 64- 2018

BY: Greg Fox

Legislative Day No. 6

Date: 5/31/18

Amendment No. 1

(This amendment alters the Excise Tax Rates.)

1 On the schedule of rates for the Building Excise Tax attached to the Resolution:

2

3 In the section labeled “RESIDENTIAL CONSTRUCTION”, strike both references to
4 “\$1.40” and substitute “\$1.48”.

5

6 In the section labeled “NON-RESIDENTIAL CONSTRUCTION”, strike the rate schedule
7 and substitute:

8

9 “Office and retail

10 Per gross square foot of addition construction
11 or new construction..... \$1.40

12 Distribution and manufacturing

13 Per gross square foot of addition construction
14 or new construction.....\$0.60

15 Institutional and other

16 Per gross square foot of addition construction
17 or new construction.....\$0.60”.

18

19

~~ADOPTED~~
~~FAILED~~ *not introduced*
SIGNATURE *Jessica Feldman*