

**County Council Of Howard County, Maryland**

2013 Legislative Session

Legislative Day No. 6

Resolution No. 75-2013

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 6, 2013.

By order Sheila M. Tolliver  
Sheila M. Tolliver, Administrator

Read for a second time at a public hearing on May 20, 2013.

By order Sheila M. Tolliver  
Sheila M. Tolliver, Administrator

This Resolution was read the third time and was Adopted , Adopted with amendments , Failed , Withdrawn , by the County Council on May 23, 2013.

Certified By Sheila M. Tolliver  
Sheila M. Tolliver, Administrator

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN ALL 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 is first enacted may not exceed the percentage of the increase in the  
15 Engineering News Record construction Cost Index for the Baltimore Region; and

16  
17           **WHEREAS**, the County Executive has proposed an increase in the Building Excise Tax  
18 in accordance with Section 20.500(c)(2) of the Howard County Code as shown in the attached  
19 Rate Schedule.

20  
21           **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,  
22 Maryland this 23<sup>rd</sup> day of May, 2013 that it adopts the schedule of rates for the  
23 Building Excise Tax attached to this Resolution and incorporated herein; and

24  
25           **BE IT FURTHER RESOLVED** that the schedule of rates for the Building Excise Tax  
26 shall be effective on July 1, 2013 and shall continue in effect until changed or repealed by  
27 subsequent resolution of the County Council.

# BUILDING EXCISE TAX

## RATE SCHEDULE

### RESIDENTIAL CONSTRUCTION

Each gross square foot of new construction .....	\$1.13
Each gross square foot of addition construction.....	\$1.13

### NON-RESIDENTIAL CONSTRUCTION

#### Office and retail

Per gross square foot of addition construction or new construction.....	\$1.13
--	--------

#### Distribution and manufacturing

Per gross square foot of addition construction or new construction.....	\$0.58
--	--------

#### Institutional and other

Per gross square foot of addition construction or new construction.....	\$0.58
--	--------



Amendment 1 to Council Resolution No. 75-2013

BY: Greg Fox

Legislative Day No. 7  
Date: May 23, 2013

Amendment No. 1

*(This amendment reduces the excise tax for non-residential construction.)*

- 1 On the Building Excise Tax Rate Schedule attached to the Resolution, for the category “NON-
- 2 RESIDENTIAL CONSTRUCTION”, strike “\$1.13” and substitute “\$1.08” and strike each
- 3 reference to “\$0.58” and substitute, in each case, “\$0.55”.
- 4

ADOPTED \_\_\_\_\_  
FILED May 23, 2013  
SIGNATURE Shelia Williams

