

# County Council of Howard County, Maryland

2022 Legislative Session

Legislative Day No. 7

## Resolution No. 75 -2022

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

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

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Introduced and read first time \_\_\_\_\_, 2022.

By order \_\_\_\_\_  
Michelle Harrod, Administrator

Read for a second time at a public hearing on \_\_\_\_\_, 2022.

By order \_\_\_\_\_  
Michelle Harrod, Administrator

This Resolution was read the third time and was Adopted\_\_\_, Adopted with amendments\_\_\_, Failed\_\_\_, Withdrawn\_\_\_, by the County Council on \_\_\_\_\_, 2022.

Certified By \_\_\_\_\_  
Michelle Harrod, 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 \_\_\_\_ day of \_\_\_\_\_, 2022 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, 2022 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 .....[[~~\$1.60~~]]\$1.67  
Each gross square foot of addition construction..... ....[[~~\$1.60~~]]\$1.67

**NON-RESIDENTIAL CONSTRUCTION**

Office and retail

Per gross square foot of addition construction  
or new construction.....[[~~\$1.60~~]]\$1.67

Distribution and manufacturing

Per gross square foot of addition construction  
or new construction.....[[~~\$0.82~~]]\$0.86

Institutional and other

Per gross square foot of addition construction  
or new construction.....[[~~\$0.82~~]]\$0.86