

Introduced _____
Public Hearing _____
Council Action _____
Executive Action _____
Effective Date _____

County Council of Howard County, Maryland

2022 Legislative Session

Legislative Day No. 9

Bill No. 45 -2022

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

AN ACT clarifying that the building excise tax shall include parking garages and any structure used or intended for supporting or sheltering any occupancy; and generally relating to the building excise tax.

Introduced and read first time _____, 2022. Ordered posted and hearing scheduled.

By order _____
Michelle Harrod, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to the Charter, the Bill was read for a second time at a public hearing on _____, 2022.

By order _____
Michelle Harrod, Administrator

This Bill was read the third time on _____, 2022 and Passed ____, Passed with amendments _____, Failed _____.

By order _____
Michelle Harrod, Administrator

Sealed with the County Seal and presented to the County Executive for approval this ___ day of _____, 2022 at ___ a.m./p.m.

By order _____
Michelle Harrod, Administrator

Approved/Vetoed by the County Executive _____, 2022

Calvin Ball, County Executive

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 **Section 1. Be It Enacted** by the County Council of Howard County, Maryland that the Howard
2 County Code is amended as follows:

3
4 By amending:

5 Title 20, Taxes, Charges, and Fees.

6 Section 20.502 "Definitions".

7
8 **Title 20. Taxes, Charges, and Fees.**

9 **Subtitle 5. Building Excise Tax.**

10
11 **Section 20.502. Definitions.**

12 Words and phrases used in this subtitle shall have their usual meaning, unless otherwise defined
13 in this section OR THE HOWARD COUNTY BUILDING CODE.

14 (a) *Addition construction* means construction of an addition to a building where the work
15 requires a Howard County building permit and where the addition either:

16 (1) Increases the number of gross square feet of occupiable nonresidential structure on the
17 property; or

18 (2) Increases the number of gross square feet of occupiable residential structure on the
19 property by more than 100 square feet.

20 (b) *Applicant* means the individual, partnership, corporation or other legal entity whose
21 signature appears on the building permit application.

22 (c) *Building* means ~~any structure with exterior walls which combine to form an~~
23 ~~occupiable structure~~ UTILIZED OR INTENDED FOR SUPPORTING OR SHELTERING ANY
24 OCCUPANCY. *Building* does not include a temporary structure, as defined in the building
25 code.

26 (d) *Capital projects for additional or expanded road facilities* means all capital projects for
27 roads, bridges and intersection improvements in the Howard County capital budget.

28 (e) *Construction costs* means the costs of construction, based on 1913 U.S. Average Equals
29 100, reported in "ENR, Engineering News Record" Construction Cost Index for the
30 Baltimore Region.

- 1 (f) *Distribution and manufacturing* refers to the use of a building for warehousing, distribution,
2 packaging, processing, manufacturing, storage of construction equipment or supplies, and
3 similar uses, INCLUDING BUT NOT LIMITED TO PARKING GARAGES AND PARKING FACILITIES,
4 OR OTHER LIKE STRUCTURES.
- 5 (g) *Institutional and other*:
- 6 (1) Religious activities.
- 7 (2) Nonprofit clubs, lodges or community halls.
- 8 (3) Day care centers, nursery schools and private academic schools.
- 9 (4) Hospitals, nursing homes and group care facilities.
- 10 (5) Recreational facilities or retreat centers operated by nonprofit organizations.
- 11 (6) Funeral homes and mausoleums.
- 12 (7) Public utility substations and similar uses.
- 13 (8) Other noncommercial uses similar to those listed in this definition or which do not
14 meet the definitions for residential, office and retail, or distribution and manufacturing
15 uses.
- 16 (h) *New construction* means construction of a building which requires a Howard County
17 building permit. Where the building replaces an existing building, *new construction* does
18 not include replacement of a building due to casualty or loss within three years of that
19 casualty or loss, or replacement of a mobile home on a site, except to the extent that the
20 gross square footage of the replacement building or replacement mobile home exceeds the
21 gross square footage of the building or mobile home being replaced.
- 22 (i) *Occupiable* means designed for human occupancy in which individuals may [[live, work,
23 or]] congregate for amusement, educational or similar purposes [[and which is equipped
24 with means of egress, light and ventilation facilities]] OR IN WHICH OCCUPANTS ARE
25 ENGAGED AT LABOR, AND WHICH IS EQUIPPED WITH *MEANS OF EGRESS* AND LIGHT AND CODE-
26 COMPLIANT VENTILATION, REGARDLESS OF WHETHER NATURAL OR MECHANICAL.
- 27 (j) *Office and retail* refers to the use of a building, other than as an accessory use to a
28 residence, for:
- 29 (1) Business or professional offices.
- 30 (2) The sale or rental of merchandise, materials or services, including stores, personal
31 service establishments, service agencies, commercial recreation facilities, hotels and

1 conference centers, restaurants, theaters, banks and other financial institutions, trade
2 schools and similar commercially operated schools, motor vehicle or appliance repair
3 facilities and similar uses.

4 (3) Research laboratories.

5 (k) *Residential* refers to a building which contains one or more dwelling units, including
6 boarding houses but not including transient accommodations such as hotels, country inns or bed
7 and breakfast inns. *Residential* includes all areas that are contained within a residential building
8 such as attached garages or home occupations, but does not include nonresidential uses in mixed
9 use structures. *Residential* does not include detached accessory buildings such as detached
10 garages or sheds which do not contain any living quarters.

11
12 ***Section 2. And Be It Further Enacted*** by the County Council of Howard County, Maryland that
13 *this Act shall become effective 61 days after its enactment.*