

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.

Introduced and read first time May 4, 2022.

By order Michelle Harrod
Michelle Harrod, Administrator

Read for a second time at a public hearing on May 16, 2022.

By order Michelle Harrod
Michelle Harrod, Administrator

This Resolution was read the third time and was Adopted , Adopted with amendments __, Failed __, Withdrawn __, by the County Council on May 25, 2022.

Certified By Michelle Harrod
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 25 day of May, 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24 shall be effective on July 1, 2022 and shall continue in effect until changed or repealed by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