

# County Council of Howard County, Maryland

2024 Legislative Session

Legislative Day No. 5

## Resolution No. 63-2024

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

Short Title: Building Excise Tax – Fiscal Year 2025

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

Introduced and read first time May 6, 2024.

By order

Michelle Harrod  
Michelle Harrod, Administrator

Read for a second time at a public hearing on May 20, 2024.

By order

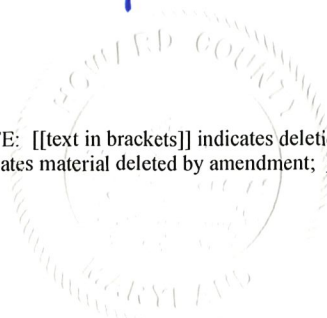
Michelle Harrod  
Michelle Harrod, Administrator

This Resolution was read the third time and was Adopted , Adopted with amendments\_\_\_, Failed\_\_\_, Withdrawn\_\_\_, by the County Council on May 22, 2024.

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 (ENR) Index for the Baltimore Region (based on  
16 1913 U.S. average equals 100), as reported in the Engineering News Record, since the base  
17 month and year when the building excise tax was first enacted; and

18  
19           **WHEREAS**, the ENR shows no increase and, accordingly, there is no change proposed  
20 to the Building Excise Tax from last fiscal year.

21  
22           **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,  
23 Maryland this 22 day of May, 2024 that it adopts the schedule of rates for the  
24 Building Excise Tax attached to this Resolution and incorporated herein; and

25  
26           **BE IT FURTHER RESOLVED** that the schedule of rates for the Building Excise Tax  
27 shall be effective on July 1, 2024 and shall continue in effect until changed or repealed by  
28 subsequent resolution of the County Council.

**BUILDING EXCISE TAX  
RATE SCHEDULE**

**RESIDENTIAL CONSTRUCTION**

Each gross square foot of new construction .....\$1.90  
Each gross square foot of addition construction.....\$1.90

**NON-RESIDENTIAL CONSTRUCTION**

Office and retail  
    Per gross square foot of addition construction  
    or new construction.....\$1.90

Distribution and manufacturing  
    Per gross square foot of addition construction  
    or new construction.....\$0.97

Institutional and other  
    Per gross square foot of addition construction  
    or new construction.....\$0.97