

County Council of Howard County, Maryland

2025 Legislative Session

Legislative Day No. 6

Resolution No. 107-2025

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

Short Title: Building Excise Tax – Fiscal Year 2026

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

Introduced and read first time May 5, 2025.

By order

Michelle Harrod
Michelle Harrod, Administrator

Read for a second time at a public hearing on May 19, 2025.

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This Resolution was read the third time and was Adopted ☒ Adopted with amendments __, Failed __, Withdrawn __, by the County Council on May 21, 2025.

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 County;
4 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 with
10 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 percentage
13 of the increase in the Building Excise Tax since the month and year when the building excise tax
14 was first enacted may not exceed the percentage of the increase in the Engineering News Record
15 Construction Cost (ENR) Index for the Baltimore Region (based on 1913 U.S. average equals
16 100), as reported in the Engineering News Record, since the base month and year when the
17 building excise tax was first enacted.

18
19 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
20 Maryland this 21 day of May, 2025 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, 2025 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~~[[\$1.90]]~~\$1.92
Each gross square foot of addition construction.....~~[[\$1.90]]~~\$1.92

NON-RESIDENTIAL CONSTRUCTION

Office and retail
 Per gross square foot of addition construction
 or new construction.....~~[[\$1.90]]~~\$1.92

Distribution and manufacturing
 Per gross square foot of addition construction
 or new construction.....~~[[\$0.97]]~~\$0.99

Institutional and other
 Per gross square foot of addition construction
 or new construction.....~~[[\$0.97]]~~\$0.99