

County Council Of Howard County, Maryland

2014 Legislative Session

Legislative Day No. 5

Resolution No. 57 -2014

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 5, 2014.

By order Sheila M. Tolliver  
Sheila M. Tolliver, Administrator

Read for a second time at a public hearing on May 19, 2014.

By order Sheila M. Tolliver  
Sheila M. Tolliver, Administrator

This Resolution was read the third time and was Adopted , Adopted with amendments , Failed , Withdrawn , by the County Council on May 21, 2014.

Certified By Sheila M. Tolliver  
Sheila M. Tolliver, Administrator

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN ALL 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 1993 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 is first enacted may not exceed the percentage of the increase in the  
15 Engineering News Record construction Cost Index for the Baltimore Region; and

16  
17           **WHEREAS**, for Fiscal Year 2015, the Building Excise Tax has increased in accordance  
18 with Section 20.500(c)(2) of the Howard County Code as shown in the attached Rate Schedule.

19  
20           **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,  
21 Maryland this 21<sup>st</sup> day of May, 2014 that it adopts the schedule of rates for the  
22 Building Excise Tax attached to this Resolution and incorporated herein; and

23  
24           **BE IT FURTHER RESOLVED** that the schedule of rates for the Building Excise Tax  
25 shall be effective on July 1, 2014 and shall continue in effect until changed or repealed by  
26 subsequent resolution of the County Council.

# BUILDING EXCISE TAX

## RATE SCHEDULE

### RESIDENTIAL CONSTRUCTION

Each gross square foot of new construction .....	\$1.15
Each gross square foot of addition construction.....	\$1.15

### NON-RESIDENTIAL CONSTRUCTION

Office and retail	
Per gross square foot of addition construction or new construction.....	\$1.15
Distribution and manufacturing	
Per gross square foot of addition construction or new construction.....	\$0.59
Institutional and other	
Per gross square foot of addition construction or new construction.....	\$0.59

1. The first part of the document is a list of names and their corresponding addresses. The names are listed in a column on the left, and the addresses are listed in a column on the right. The names are: John Doe, Jane Smith, and Bob Johnson. The addresses are: 123 Main St, 456 Elm St, and 789 Oak St.

Amendment 1 to Council Resolution No. 57-2014

BY: Greg Fox

Legislative Day No. 6  
Date: 5/21/14

Amendment No. 1

*(This amendment reduces the excise tax for non-residential construction.)*

- 1 On the Building Excise Tax Rate Schedule attached to the Resolution, for the category “NON-  
2 RESIDENTIAL CONSTRUCTION”, strike “\$1.15” and substitute “\$1.13” and strike each  
3 reference to “\$0.59” and substitute, in each case, “\$0.58”.  
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ADOPTED \_\_\_\_\_  
FAILED 5/21/2014  
~~REMOVED~~ Shela Inelwa

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