

County Council Of Howard County, Maryland

2009 Legislative Session

Legislative Day No. 5

Resolution No. 41-2009

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, 2009.

By order Stephen LeGendre
Stephen LeGendre, Administrator

Read for a second time at a public hearing on May 18, 2009.

By order Stephen LeGendre
Stephen LeGendre, Administrator

This Resolution was read the third time and was Adopted , Adopted with amendments , Failed , Withdrawn , by the County Council
on May 20, 2009.

Certified By Stephen LeGendre
Stephen LeGendre, 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;

8
9 **WHEREAS**, except as applied to the first 500 square feet of residential construction, the
10 County Council may increase the Building Excise Tax in accordance with Section 20.500(c) of
11 the Howard County Code; and

12
13 **WHEREAS**, pursuant to Section 20.500(c)(2) of the Howard County Code, the
14 percentage of the increase in the Building Excise Tax since the month and year when the
15 building excise tax is first enacted may not exceed the percentage of the increase in the
16 Engineering News Record construction Cost Index for the Baltimore Region; and

17
18 **WHEREAS**, the County Executive has proposed an increase in the Building Excise Tax
19 in accordance with Section 20.500(c)(2) of the Howard County Code as shown in the attached
20 Rate Schedule.

21
22 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
23 Maryland this 20th day of May, 2009 that it adopts the schedule of rates for the Building
24 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, 2009 and shall continue in effect until changed or repealed by
28 subsequent resolution of the County Council.

BUILDING EXCISE TAX

RATE SCHEDULE

RESIDENTIAL CONSTRUCTION

1 st 500 gross square feet of new construction.....	\$400.00
Each additional gross square foot of new construction	\$0.95
Each gross square foot of addition construction.....	\$0.95

NON-RESIDENTIAL CONSTRUCTION

Office and retail

Per gross square foot of addition construction or new construction.....	\$0.95
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Distribution and manufacturing

Per gross square foot of addition construction or new construction.....	\$0.48
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Institutional and other

Per gross square foot of addition construction or new construction.....	\$0.48
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