

Introduced _____
Public Hearing _____
Council Action _____
Executive Action _____
Effective Date _____

County Council of Howard County, Maryland

2025 Legislative Session

Legislative Day No. 10

Bill No. 54 -2025

Introduced by: Christiana Rigby

SHORT TITLE: Building Excise Tax - New Construction – Definition

AN ACT amends the Howard County Code to amend the definition of new construction as it relates to the building excise tax; and generally relating to the building excise tax.

Introduced and read first time _____, 2025. Ordered posted and hearing scheduled.

By order _____
Michelle Harrod, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to Charter, the Bill was read for a second time at a public hearing on _____, 2025.

By order _____
Michelle Harrod, Administrator

This Bill was read the third time on _____, 2025 and Passed ____, Passed with amendments _____, Failed _____.

By order _____
Michelle Harrod, Administrator

Sealed with the County Seal and presented to the County Executive for approval this _____ day of _____, 2025 at ___ a.m./p.m.

By order _____
Michelle Harrod, Administrator

Approved by the County Executive _____, 2025

Calvin Ball, County Executive

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.

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Section 1. *Be It Enacted* by the County Council of Howard County, Maryland, that the Howard County Code is amended as follows:

By amending:

Title 20.- "Taxes, Charges, and Fees"

Subtitle 5. 'Building Excise Tax"

Section 20.502. "Definitions"

Title 20. - Taxes, Charges, And Fees

SUBTITLE 5. BUILDING EXCISE TAX

Sec. 20.502. Definitions.

Words and phrases used in this subtitle shall have their usual meaning, unless otherwise defined in this section or the Howard County Building Code.

(a) *Addition construction* means construction of an addition to a building where the work requires a Howard County building permit and where the addition either:

(1) Increases the number of gross square feet of occupiable nonresidential structure on the property; or

(2) Increases the number of gross square feet of occupiable residential structure on the property by more than 100 square feet.

(b) *Applicant* means the individual, partnership, corporation or other legal entity whose signature appears on the building permit application.

(c) *Building* means any structure utilized or intended for supporting or sheltering any occupancy. *Building* does not include a temporary structure, as defined in the building code.

(d) *Capital projects for additional or expanded road facilities* means all capital projects for roads, bridges and intersection improvements in the Howard County capital budget.

(e) *Construction costs* means the costs of construction, based on 1913 U.S. Average Equals 100, reported in "ENR, Engineering News Record" Construction Cost Index for the Baltimore Region.

- 1 (f) *Distribution and manufacturing* refers to the use of a building for warehousing,
2 distribution, packaging, processing, manufacturing, storage of construction equipment
3 or supplies, and similar uses, including but not limited to parking garages and parking
4 facilities, or other like structures.
- 5 (g) *Institutional and other*:
- 6 (1) Religious activities.
- 7 (2) Nonprofit clubs, lodges or community halls.
- 8 (3) Day care centers, nursery schools and private academic schools.
- 9 (4) Hospitals, nursing homes and group care facilities.
- 10 (5) Recreational facilities or retreat centers operated by nonprofit organizations.
- 11 (6) Funeral homes and mausoleums.
- 12 (7) Public utility substations and similar uses.
- 13 (8) Other noncommercial uses similar to those listed in this definition or which do not
14 meet the definitions for residential, office and retail, or distribution and
15 manufacturing uses.
- 16 (h) *New construction* means construction of a building which requires a Howard County
17 building permit. Where the building replaces an existing building, *new construction*
18 does not include replacement of a building due to casualty, [[or]] loss, OR DEMOLITION
19 within three years of that casualty, [[or]] loss, OR DEMOLITION, or replacement of a
20 mobile home on a site, except to the extent that the gross square footage of the
21 replacement building or replacement mobile home exceeds the gross square footage of
22 the building or mobile home being replaced.
- 23 (i) *Occupiable* means designed for human occupancy in which individuals may
24 congregate for amusement, educational or similar purposes or in which occupants are
25 engaged at labor, and which is equipped with *means of egress* and light and code-
26 compliant ventilation, regardless of whether natural or mechanical.
- 27 (j) *Office and retail* refers to the use of a building, other than as an accessory use to a
28 residence, for:

- 1 (1) Business or professional offices.
- 2 (2) The sale or rental of merchandise, materials or services, including stores, personal
3 service establishments, service agencies, commercial recreation facilities, hotels
4 and conference centers, restaurants, theaters, banks and other financial
5 institutions, trade schools and similar commercially operated schools, motor
6 vehicle or appliance repair facilities and similar uses.
- 7 (3) Research laboratories.
- 8 (k) *Residential* refers to a building which contains one or more dwelling units, including
9 boarding houses but not including transient accommodations such as hotels, country
10 inns or bed and breakfast inns. *Residential* includes all areas that are contained within a
11 residential building such as attached garages or home occupations, but does not include
12 nonresidential uses in mixed use structures. *Residential* does not include detached
13 accessory buildings such as detached garages or sheds which do not contain any living
14 quarters.

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17 ***Section 2. And Be It Further Enacted*** by the County Council of Howard County, Maryland that
18 *this Act shall become effective 61 days after its enactment.*

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