

Introduced _____

Public Hearing _____

Council Action _____

Executive Action _____

Effective Date _____

County Council Of Howard County, Maryland

2010 Legislative Session

Legislative Day No. 5

Bill No. 20 -2010

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

AN ACT amending the Building Excise Tax in order to remove certain flat rates; and generally related to the Building Excise Tax in Howard County.

Introduced and read first time _____, 2010. Ordered posted and hearing scheduled.

By order _____
Stephen Le Gendre, 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 _____, 2010.

By order _____
Stephen Le Gendre, Administrator

This Bill was read the third time on _____, 2010 and Passed ____, Passed with amendments _____, Failed _____.

By order _____
Stephen Le Gendre, Administrator

Sealed with the County Seal and presented to the County Executive for approval this ____ day of _____, 2010 at ____ a.m./p.m.

By order _____
Stephen Le Gendre, Administrator

Approved/Vetoed by the County Executive _____, 2010

Ken Ulman, 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.

1 **Section 1. *Be It Enacted*** by the County Council of Howard County, Maryland, that
2 *Section 20.503 “Schedule of rates for tax” of Subtitle 5 “Building Excise Tax” of Title 20*
3 *“Taxes, Charges, and Fees” of the Howard County Code is amended to read as follows:*

4
5
6
7

Title 20. Taxes, Charges, and Fees.

Subtitle 5. Building Excise Tax.

8 **Section 20.503. Schedule of rates for tax.**

9 (a) *Adopted by County Council.* The County Council shall adopt by resolution a schedule
10 of rates for the building excise tax in dollars per gross square foot of new construction.
11 The schedule shall specify [[that the first 500 gross square feet of residential new
12 construction shall be \$400.00. The schedule shall specify]] rates per gross square foot of:

- 13 (1) Residential addition construction;
- 14 (2) Residential new construction [[over 500 gross square feet]];
- 15 (3) Office and retail addition construction and new construction;
- 16 (4) Distribution and manufacturing addition construction and new
17 construction; and
- 18 (5) Institutional and other addition construction and new construction.

19 (b) *Adjustment to Rates.* The schedule of rates for the building excise tax may be adjusted
20 annually by the County Council. However, the percentage of increase in the tax since the
21 month and year when it was first adopted may not exceed the percentage of the increase
22 in construction costs since the base month and year when the tax was first adopted.

23

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