County Council of Howard County, Maryland

2022 Legislative Session

Bill No. 415-2022

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

AN ACT clarifying that the building excise tax shall include parking garages and any structure used or intended for supporting or sheltering any occupancy; and generally relating to the building excise tax.

Introduced and read first time June 16, 2022. 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 the Charter, the Bill was read for a second time at a public hearing on June 21, 2022.

By order
Michelle Harrod, Administrator

This Bill was read the third time on July 5, 2022 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 July 13, 2022 at 9:00 a.m.

By order
Michelle Harrod, Administrator

Approved/Vetoed by the County Executive July 13, 2022

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
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.

Section 20.502 "Definitions".

Title 20. Taxes, Charges, and Fees.

Subtitle 5. Building Excise Tax.


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 with exterior walls which combine to form an occupiable 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.
(f) Distribution and manufacturing refers to the use of a building for warehousing, distribution, packaging, processing, manufacturing, storage of construction equipment or supplies, and similar uses, including but not limited to parking garages and parking facilities, or other like structures.

(g) Institutional and other:

1. Religious activities.
2. Nonprofit clubs, lodges or community halls.
3. Day care centers, nursery schools and private academic schools.
4. Hospitals, nursing homes and group care facilities.
5. Recreational facilities or retreat centers operated by nonprofit organizations.
6. Funeral homes and mausoleums.
7. Public utility substations and similar uses.
8. Other noncommercial uses similar to those listed in this definition or which do not meet the definitions for residential, office and retail, or distribution and manufacturing uses.

(h) New construction means construction of a building which requires a Howard County building permit. Where the building replaces an existing building, new construction does not include replacement of a building due to casualty or loss within three years of that casualty or loss, or replacement of a mobile home on a site, except to the extent that the gross square footage of the replacement building or replacement mobile home exceeds the gross square footage of the building or mobile home being replaced.

(i) Occupiable means designed for human occupancy in which individuals may [live, work, or] congregate for amusement, educational or similar purposes [and which is equipped with means of egress, light and ventilation facilities] or in which occupants are engaged at labor, and which is equipped with means of egress and light and code-compliant ventilation, regardless of whether natural or mechanical.

(j) Office and retail refers to the use of a building, other than as an accessory use to a residence, for:

1. Business or professional offices.
2. The sale or rental of merchandise, materials or services, including stores, personal service establishments, service agencies, commercial recreation facilities, hotels and
conference centers, restaurants, theaters, banks and other financial institutions, trade
schools and similar commercially operated schools, motor vehicle or appliance repair
facilities and similar uses.

(3) Research laboratories.

(k) Residential refers to a building which contains one or more dwelling units, including
boarding houses but not including transient accommodations such as hotels, country inns or bed
and breakfast inns. Residential includes all areas that are contained within a residential building
such as attached garages or home occupations, but does not include nonresidential uses in mixed
use structures. Residential does not include detached accessory buildings such as detached
garages or sheds which do not contain any living quarters.

Section 2. And Be It Further Enacted by the County Council of Howard County, Maryland that
this Act shall become effective 61 days after its enactment.
Date: May 25, 2022

To: Lonnie Robbins, Chief Administrative Officer  
Department of County Administration

From: Robert Frances, P.E., Director  
Department of Inspections, Licenses, & Permits

Subject: Testimony Regarding Building Excise Tax

The Departments of Inspections, Licenses, & Permits has proposed legislation changes to the County’s "building excise tax" to better clarify that this fee would apply to parking garages. Our opinion is that this fee has always applied to parking garages, but recent events have proven that the language needs to be clearer.

In the proposed legislation, we have updated the definition section to specifically include *parking garages* and clarified the definition of *occupiable*.

**Fiscal Impact:**
There is no fiscal impact to these code changes. The review of the square footage related to this fee, its applicability and assessment are already being addressed.

If you have any questions, I can be reached on x3946.

Copy: Don Mock, P.E., Chief of Plan Review, DILP  
Jennifer Sager, County Administration
This Bill, having been approved by the Executive and returned to the Council, stands enacted on ________________, 2022.

Michelle Harrod, Administrator to the County Council

This Bill, having been passed by the yeas and nays of two-thirds of the members of the Council notwithstanding the objections of the Executive, stands enacted on ________________, 2022.

Michelle Harrod, Administrator to the County Council

This Bill, having received neither the approval nor the disapproval of the Executive within ten days of its presentation, stands enacted on ________________, 2022.

Michelle Harrod, Administrator to the County Council

This Bill, not having been considered on final reading within the time required by Charter, stands failed for want of consideration on ________________, 2022.

Michelle Harrod, Administrator to the County Council

This Bill, having been disapproved by the Executive and having failed on passage upon consideration by the Council stands failed on ________________, 2022.

Michelle Harrod, Administrator to the County Council

This Bill, the withdrawal of which received a vote of two-thirds (2/3) of the members of the Council, is withdrawn from further consideration on ________________, 2022.

Michelle Harrod, Administrator to the County Council