

Introduced 6-6-2022  
Public Hearing 06-21-2022  
Council Action 07-05-2022 met  
Executive Action 07-06-2022  
Effective Date 09-05-2022

## County Council of Howard County, Maryland

2022 Legislative Session

Legislative Day No. 9

Bill No. 45-2022

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 6, 2022. Ordered posted and hearing scheduled.

By order

Michelle Harrod  
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  
Michelle Harrod, Administrator

This Bill was read the third time on July 5 <sup>met</sup> 2022 and Passed ☒, Passed with amendments ☐, Failed ☐.

By order

Michelle Harrod  
Michelle Harrod, Administrator

Sealed with the County Seal and presented to the County Executive for approval this 6 <sup>met</sup> day of July, 2022 at 9:00 a.m./p.m.

By order

Michelle Harrod  
Michelle Harrod, Administrator

Approved/Vetoed by the County Executive July 6, 2022

Calvin Ball  
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

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

3  
4 *By amending:*

5 *Title 20, Taxes, Charges, and Fees.*

6 *Section 20.502 "Definitions".*

7  
8 **Title 20. Taxes, Charges, and Fees.**

9 **Subtitle 5. Building Excise Tax.**

10  
11 **Section 20.502. Definitions.**

12 Words and phrases used in this subtitle shall have their usual meaning, unless otherwise defined  
13 in this section OR THE HOWARD COUNTY BUILDING CODE.

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

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

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

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

22 (c) *Building* means ~~[[a]]~~ANY structure ~~[[with exterior walls which combine to form an~~  
23 ~~occupiable structure]]~~UTILIZED OR INTENDED FOR SUPPORTING OR SHELTERING ANY  
24 OCCUPANCY. *Building* does not include a temporary structure, as defined in the building  
25 code.

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

28 (e) *Construction costs* means the costs of construction, based on 1913 U.S. Average Equals  
29 100, reported in "ENR, Engineering News Record" Construction Cost Index for the  
30 Baltimore Region.

1 (f) *Distribution and manufacturing* refers to the use of a building for warehousing, distribution,  
2 packaging, processing, manufacturing, storage of construction equipment or supplies, and  
3 similar uses, INCLUDING BUT NOT LIMITED TO PARKING GARAGES AND PARKING FACILITIES,  
4 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 manufacturing  
15 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* does  
18 not include replacement of a building due to casualty or loss within three years of that  
19 casualty or loss, or replacement of a mobile home on a site, except to the extent that the  
20 gross square footage of the replacement building or replacement mobile home exceeds the  
21 gross square footage of the building or mobile home being replaced.

22 (i) *Occupiable* means designed for human occupancy in which individuals may [[live, work,  
23 or]] congregate for amusement, educational or similar purposes [[and which is equipped  
24 with means of egress, light and ventilation facilities]] 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:

29 (1) Business or professional offices.

30 (2) The sale or rental of merchandise, materials or services, including stores, personal  
31 service establishments, service agencies, commercial recreation facilities, hotels and

1 conference centers, restaurants, theaters, banks and other financial institutions, trade  
2 schools and similar commercially operated schools, motor vehicle or appliance repair  
3 facilities and similar uses.

4 (3) Research laboratories.

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

11  
12 ***Section 2. And Be It Further Enacted by the County Council of Howard County, Maryland that***  
13 ***this Act shall become effective 61 days after its enactment.***



HOWARD COUNTY DEPARTMENT OF INSPECTIONS, LICENSES AND PERMITS

3430 Courthouse Drive

■ Ellicott City, Maryland 21043 ■

410-313-2433

Robert J. Frances, P.E., Director  
bfrances@howardcountymd.gov

FAX 410-313-3298  
TDD 410-313-2323

Date: May 25, 2022

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

From: Robert Frances, P.E., Director *R. J. Frances*  
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

BY THE COUNCIL

This Bill, having been approved by the Executive and returned to the Council, stands enacted on July 16, 2022.

Michelle Harrod  
Michelle Harrod, Administrator to the County Council

BY THE 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

BY THE 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

BY THE 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

BY THE 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

BY THE 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