

**CITY OF BALTIMORE
COUNCIL BILL 10-0468
(First Reader)**

Introduced by: The Council President
At the request of: The Administration (Department of Finance)
Introduced and read first time: April 12, 2010
Assigned to: Taxation, Finance and Economic Development Committee

REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Department of Finance

A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Local Income Tax – Rate**

3 FOR the purpose of modifying the City income-tax rate for calendar year 2011 and subsequent
4 calendar years; providing for a special effective date; and generally relating to the imposition
5 and collection of a local income tax.

6 BY repealing and reordaining, with amendments

7 Article 28 - Taxes
8 Section(s) 18-2
9 Baltimore City Code
10 (Edition 2000)

11 **SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE,** That the
12 Laws of Baltimore City read as follows:

13 **Baltimore City Code**

14 **Article 29. Taxes**

15 **Subtitle 18. Local Income Tax**

16 **§ 18-2. Rate of tax.**

17 For each calendar year, the tax rate is [3.05%] 3.2% of an individual's Maryland taxable
18 income for that year.

19 **SECTION 2. AND BE IT FURTHER ORDAINED,** That the catchlines contained in this Ordinance
20 are not law and may not be considered to have been enacted as a part of this or any prior
21 Ordinance.

22 **SECTION 3. AND BE IT FURTHER ORDAINED,** That the new rate set by this Ordinance first
23 takes effect for the calendar year beginning January 1, 2011. On or before July 1, 2010, the
24 Director of Finance shall notify the Comptroller of the Treasury of this new rate and its effective
25 date.

EXPLANATION: CAPITALS indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.

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1 **SECTION 4. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the date it
2 is enacted.