

**CITY OF BALTIMORE  
COUNCIL BILL 13-0214  
(First Reader)**

---

Introduced by: The Council President

At the request of: The Administration (Department of Finance)

Introduced and read first time: April 22, 2013

Assigned to: Taxation, Finance and Economic Development Committee

---

REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Department of Finance, Baltimore  
Development Corporation, Downtown Partnership

---

A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Change to Grow: 10-Year Plan – Excise Tax on Outdoor Advertising**

3 FOR the purpose of imposing a tax on the privilege of exhibiting outdoor advertising displays in the  
4 City; providing for the administration and collection of the tax; defining certain terms;  
5 imposing certain penalties; making the provisions of this ordinance severable; and generally  
6 relating to a tax on the privilege of exhibiting outdoor advertising displays.

7 BY authority of  
8 Article II - General Powers  
9 Section(s) (40) and (47)  
10 Baltimore City Charter  
11 (1996 Edition)

12 BY adding  
13 Article 28 - Taxes  
14 Section(s) 29-1 to 29-14 to be under the new subtitle designation,  
15 “Subtitle 29. Outdoor Advertising Excise Tax”  
16 Baltimore City Code  
17 (Edition 2000)

18 **Recitals**

19 Outdoor advertising constitutes a separate and distinct type of activity within the City that affects  
20 the use of City streets, sidewalks, and other public places while impacting many private places  
21 open to the public.

22 The unregulated display of outdoor advertising constitutes a public nuisance that imposes costs on  
23 the City beyond those caused by other activities by harming the health, safety, convenience, and  
24 welfare of the residents of the City.

25 The Council has determined that outdoor advertising endangers public safety by distracting the  
26 attention of drivers from the roadway and may otherwise endanger the public health, safety, and  
27 welfare. This leads to increased public safety costs for the City.

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

**Council Bill 13-0214**

1 The Council has also determined that outdoor advertising may harm the City by creating visible  
2 clutter and blight, and by promoting a negative aesthetic impact in the City, in a way that reduces  
3 the City’s ability to collect revenue from other sources.

4 The tax imposed by this Ordinance advances significant government interests by properly  
5 allocating the potential economic burdens caused by outdoor advertising while reducing these  
6 harms. This tax is the least restrictive means necessary to achieve these goals.

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

9 **Baltimore City Code**

10 **Article 28. Taxes**

11 **SUBTITLE 29. OUTDOOR ADVERTISING**

12 **§ 29-1. DEFINITIONS.**

13 (A) *IN GENERAL.*

14 IN THIS SUBTITLE, THE FOLLOWING TERMS HAVE THE MEANINGS INDICATED.

15 (B) *ADVERTISING HOST.*

16 “ADVERTISING HOST” MEANS A PERSON WHO:

- 17 (1) OWNS OR CONTROLS A BILLBOARD, POSTERBOARD, OR OTHER SIGN; AND
- 18 (2) CHARGES FEES FOR ITS USE AS AN OUTDOOR ADVERTISING DISPLAY.

19 (C) *FINANCE DIRECTOR; DIRECTOR.*

20 “FINANCE DIRECTOR” OR “DIRECTOR” MEANS THE DIRECTOR OF FINANCE OR A DESIGNEE  
21 OF THE DIRECTOR OF FINANCE.

22 (D) *OUTDOOR ADVERTISING DISPLAY.*

23 “OUTDOOR ADVERTISING DISPLAY” MEANS AN OUTDOOR DISPLAY OF A 10 SQUARE FOOT OR  
24 LARGER IMAGE OR MESSAGE THAT DIRECTS ATTENTION TO A BUSINESS, COMMODITY,  
25 SERVICE, EVENT, OR OTHER ACTIVITY THAT IS:

- 26 (I) SOLD, OFFERED, OR CONDUCTED SOMEWHERE OTHER THAN ON THE PREMISES ON  
27 WHICH THE DISPLAY IS MADE; AND
- 28 (II) SOLD, OFFERED, OR CONDUCTED ON THE PREMISES ONLY INCIDENTALLY IF AT ALL.

**Council Bill 13-0214**

1 (E) *PERSON*.

2 (1) *IN GENERAL*.

3 “PERSON” MEANS:

4 (I) AN INDIVIDUAL;

5 (II) A PARTNERSHIP, FIRM, ASSOCIATION, CORPORATION, OR OTHER ENTITY OF ANY  
6 KIND; AND

7 (III) A RECEIVER, TRUSTEE, GUARDIAN, PERSONAL REPRESENTATIVE, FIDUCIARY, OR  
8 REPRESENTATIVE OF ANY KIND.

9 (2) *EXCLUSIONS*.

10 “PERSON” DOES NOT INCLUDE, UNLESS OTHERWISE EXPRESSLY PROVIDED, A  
11 GOVERNMENTAL ENTITY OR AN INSTRUMENTALITY OR UNIT OF A GOVERNMENTAL  
12 ENTITY.

13 (F) *SQUARE FOOT OF ADVERTISING IMAGERY*.

14 “SQUARE FOOT OF ADVERTISING IMAGERY” MEANS A SQUARE FOOT OF SPACE OCCUPIED BY  
15 AN OUTDOOR ADVERTISING DISPLAY.

16 **§ 29-2. TAX IMPOSED.**

17 AN EXCISE TAX IS IMPOSED ON THE PRIVILEGE OF EXHIBITING OUTDOOR ADVERTISING DISPLAYS  
18 IN THE CITY.

19 **§ 29-3. AMOUNT OF TAX.**

20 (A) *IN GENERAL*.

21 THE ANNUAL AMOUNT OF THE TAX IMPOSED IS AT THE FOLLOWING RATES PER SQUARE FOOT  
22 OF ADVERTISING IMAGERY:

23 (1) \$15 PER SQUARE FOOT OF ADVERTISING IMAGERY FOR AN ELECTRONIC OUTDOOR  
24 ADVERTISING DISPLAY THAT CHANGES IMAGES MORE THAN ONCE A DAY; AND

25 (2) \$5 PER SQUARE FOOT OF ADVERTISING IMAGERY FOR ANY OTHER OUTDOOR  
26 ADVERTISING DISPLAY.

27 (B) *TAX FOR A SINGLE SPACE*.

28 IF A SINGLE SPACE IS USED FOR MULTIPLE OUTDOOR ADVERTISING DISPLAYS DURING THE  
29 COURSE OF ONE REPORTING PERIOD, THE ADVERTISING HOST WHO MAKES THAT SPACE  
30 AVAILABLE:

**Council Bill 13-0214**

1 (1) MUST PAY THE ANNUAL TAX AS IF THE DISPLAY THAT WOULD GENERATE THE HIGHEST  
2 TAX LIABILITY HAD BEEN IN PLACE FOR THE ENTIRE YEAR; AND

3 (2) NEED NOT PAY AN ADDITIONAL TAX FOR ANY OTHER DISPLAYS IN THAT SPACE.

4 **§ 29-4. {RESERVED}**

5 **§ 29-5. ANNUAL REPORTS; PAYMENT OF TAX.**

6 (A) *REPORT.*

7 (1) EACH ADVERTISING HOST MUST FILE A REPORT WITH THE FINANCE DIRECTOR ON OR  
8 BEFORE JANUARY 1 OF EACH YEAR.

9 (2) THE REPORT MUST:

10 (I) SPECIFY THE NUMBER OF SEPARATE SPACES MADE AVAILABLE BY THE  
11 ADVERTISING HOST FOR THE EXHIBITION OF OUTDOOR ADVERTISING DISPLAYS;

12 (II) INDICATE THE LOCATION AND SIZE OF EACH OUTDOOR ADVERTISING DISPLAY  
13 EXHIBITED IN THE PREVIOUS 12 MONTHS;

14 (III) BE IN A FORM THE DIRECTOR APPROVES; AND

15 (IV) CONTAIN ANY ADDITIONAL INFORMATION REQUIRED BY THE DIRECTOR.

16 (B) *PAYMENT DUE WITH REPORT.*

17 THE TAX IMPOSED BY THIS SUBTITLE IS DUE AT THE TIME THE REPORT IS FILED.

18 **§ 29-6. INTEREST AND CIVIL PENALTIES.**

19 IF AN ADVERTISING HOST FAILS TO PAY THE TAX IMPOSED BY THIS SUBTITLE WHEN DUE, THE  
20 ADVERTISING HOST MUST PAY THE FINANCE DIRECTOR, IN ADDITION TO THE TAX DUE:

21 (1) INTEREST AT THE RATE OF 1% FOR EACH MONTH OR FRACTION OF A MONTH THAT THE  
22 TAX IS OVERDUE; AND

23 (2) A PENALTY OF 10% OF THE AMOUNT OF THE TAX DUE.

24 **§ 29-7. RECORDS.**

25 EVERY ADVERTISING HOST MUST:

26 (1) KEEP AND MAINTAIN COMPLETE AND ACCURATE RECORDS OF ALL OF ITS OUTDOOR  
27 ADVERTISING DISPLAYS, AS NECESSARY OR OTHERWISE REQUIRED BY THE FINANCE  
28 DIRECTOR; AND

**Council Bill 13-0214**

1 (2) MAKE THESE RECORDS AVAILABLE, AT ALL TIMES DURING BUSINESS HOURS, FOR  
2 INSPECTION AND AUDIT BY THE FINANCE DIRECTOR OR OTHER AUTHORIZED AGENT,  
3 EMPLOYEE, OR REPRESENTATIVE OF THE CITY.

4 **§ 29-8. TAX DETERMINATION BY DIRECTOR.**

5 (A) *DIRECTOR TO OBTAIN INFORMATION.*

6 IF ANY ADVERTISING HOST FAILS TO MAKE THE REPORT, REMIT THE TAX DUE, OR KEEP  
7 RECORDS AS REQUIRED BY THIS SUBTITLE, THE FINANCE DIRECTOR MAY ATTEMPT TO OBTAIN  
8 OTHER AVAILABLE INFORMATION ON WHICH TO BASE AN ESTIMATE OF THE TAX DUE.

9 (B) *DIRECTOR TO ESTIMATE TAX.*

10 AS SOON AS THE DIRECTOR OBTAINS THIS INFORMATION, THE DIRECTOR MAY PROCEED TO  
11 DETERMINE THE TAX DUE AND ASSESS THAT TAX, PLUS INTEREST AND PENALTIES, AGAINST  
12 THE ADVERTISING HOST LIABLE FOR THE TAX.

13 (C) *NOTICE AND PAYMENT.*

14 (1) THE DIRECTOR MAY THEN NOTIFY THE ADVERTISING HOST BY MAIL, SENT TO THAT  
15 ADVERTISING HOST'S LAST KNOWN ADDRESS, OF THE TOTAL AMOUNT OF THE TAX,  
16 INTEREST, AND PENALTIES.

17 (2) THE TOTAL AMOUNT IS PAYABLE WITHIN 10 DAYS FROM THE DATE OF THIS NOTICE.

18 **§ 29-9. SALE OR CLOSING OF BUSINESS.**

19 IF AN ADVERTISING HOST SELLS OR OTHERWISE CLOSES ALL OR PART OF ITS OPERATIONS:

20 (1) ANY TAX ATTRIBUTABLE TO THE OPERATIONS SOLD OR CLOSED BECOMES IMMEDIATELY  
21 DUE AND PAYABLE; AND

22 (2) WITHIN 3 DAYS OF THE SALE OR CLOSING, THAT ADVERTISING HOST MUST SUBMIT THE  
23 REQUIRED REPORT AND REMIT THE TOTAL AMOUNT OF THE TAX DUE.

24 **§ 29-10. LIEN ON PROPERTY.**

25 THE TAX, INTEREST, AND PENALTIES IMPOSED BY THIS SUBTITLE ARE A LIEN ON ALL PROPERTY,  
26 REAL AND PERSONAL, OF ANY ADVERTISING HOST LIABLE FOR THEIR PAYMENT.

27 **§ 29-11. RULES AND REGULATIONS.**

28 (A) *DIRECTOR MAY ADOPT.*

29 THE DIRECTOR MAY ADOPT RULES AND REGULATIONS AS NECESSARY OR APPROPRIATE TO:

30 (1) GOVERN THE PAYMENT, COLLECTION, AND ACCOUNTING OF THE TAX IMPOSED BY  
31 THIS SUBTITLE;

**Council Bill 13-0214**

1 (2) DEFINE ANY TERMS USED IN CONNECTION WITH THE IMPOSITION AND COLLECTION  
2 OF THE TAX IMPOSED UNDER THIS SUBTITLE;

3 (3) PROVIDE FOR THE COMPROMISE OF DISPUTED CLAIMS AND, FOR GOOD AND  
4 SUFFICIENT CAUSE SHOWN, THE WAIVER OF INTEREST AND PENALTIES;

5 (4) PROVIDE FOR THE REFUND OF ANY TAX, INTEREST, OR PENALTY ERRONEOUSLY OR  
6 ILLEGALLY PAID; AND

7 (5) OTHERWISE ADMINISTER, ENFORCE, AND CARRY OUT THIS SUBTITLE.

8 (B) *COPIES TO BE FILED WITH LEGISLATIVE REFERENCE.*

9 A COPY OF ALL RULES AND REGULATIONS ADOPTED UNDER THIS SECTION MUST BE FILED  
10 WITH THE DEPARTMENT OF LEGISLATIVE REFERENCE BEFORE THEY BECOME EFFECTIVE.

11 **§ 29-12. SEVERABILITY.**

12 IF ANY PART, SECTION, PARAGRAPH, CLAUSE, SENTENCE, OR PROVISION OF THIS SUBTITLE IS  
13 HELD INVALID FOR ANY REASON, OR INAPPLICABLE TO ANY PERSON OR ENTITY, THE REMAINDER  
14 OF THIS SUBTITLE, OR OTHER APPLICATIONS OF ANY PORTION HELD INAPPLICABLE IN CERTAIN  
15 CIRCUMSTANCES, WILL NOT BE AFFECTED, AND TO THIS END THE PROVISIONS OF THIS SUBTITLE  
16 ARE DECLARED SEVERABLE.

17 **§ 29-13. {RESERVED}**

18 **§ 29-14. PENALTIES.**

19 ANY PERSON WHO VIOLATES ANY PROVISION OF THIS SUBTITLE OR OF ANY RULE OR REGULATION  
20 ADOPTED UNDER THIS SUBTITLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT  
21 TO A FINE OF NOT MORE THAN \$1,000 OR TO IMPRISONMENT FOR NOT MORE THAN 12 MONTHS  
22 OR TO BOTH FINE AND IMPRISONMENT FOR EACH OFFENSE.

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

26 **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the 30<sup>th</sup> day  
27 after the date it is enacted.