



April 14, 2010

The Honorable President and Members
of the Baltimore City Council
Attn: Karen Randle, Executive Secretary
Room 409, City Hall
100 N. Holliday Street
Baltimore, Maryland 21202

Re: City Council Bill 10-0468– Local Income Tax – Rate

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 10-0468 for form and legal sufficiency. The bill would increase the existing local income tax rate from 3.05% to 3.20%. Section 10-103 of the Tax-General Article of the Maryland Code authorizes the imposition of a local income tax. *See also* Md. Code, Tax-Gen, §10-101(f)(County includes Baltimore City). Section 10-106(a)(1)(iii) of the same article provides that the rate may be no more than 3.2%. As the bill is in accordance with the state authorization, the Law Department approves it for form and legal sufficiency.

Very truly yours,

Hilary Ruley
Assistant Solicitor

cc: George Nilson, City Solicitor
Angela C. Gibson, Mayor's Legislative Liaison
Elena DiPietro, Chief Solicitor
Ashlea Brown, Special Assistant Solicitor
Terese Brown, Assistant Solicitor

