

**CITY OF BALTIMORE
COUNCIL BILL 07-0704
(First Reader)**

Introduced by: Councilmembers Mitchell, D'Adamo, Clarke, Conaway, Welch, Middleton

Introduced and read first time: June 4, 2007

Assigned to: Taxation and Finance Committee

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

A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Energy Tax – Exemption for Residential Users**

3 FOR the purpose of reinstating an exemption from the energy tax for residential users; providing
4 for a special effective date; and generally relating to the imposition and collection of an
5 energy tax.

6 BY repealing and reordaining, with amendments

7 Article 28 - Taxes

8 Section(s) 25-14(e)(1)

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 28. Taxes**

15 **Subtitle 25. Public Utilities Taxes**

16 ***Part 2. Energy Tax***

17 **§ 25-14. Rates.**

18 (e) *Percentage to be paid.*

19 For each of the following classes of users, the user is required to pay the following
20 percentage of that year's tax rate:

21 (1) residential energy users subject to residential schedules on file with the Public
22 Service Commission of Maryland –

23 – Fiscal [Year] YEARS 2005 [and subsequent] THROUGH 2007, 25%;
24 FISCAL YEAR 2008 AND SUBSEQUENT, 0%.

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

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

4 **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the date it
5 is enacted for all units of energy delivered after July 1, 2007.