# CITY OF BALTIMORE ORDINANCE Council Bill 10-0468

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 Committee Report: Favorable Council action: Adopted Read second time: June 7, 2010

## AN ORDINANCE CONCERNING

### Local Income Tax – Rate

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

- 5 By repealing and reordaining, with amendments
- 6 Article 28 Taxes

1

13

14

- 7 Section(s) 18-2
- 8 Baltimore City Code
- 9 (Edition 2000)

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

- 12 Baltimore City Code
  - Article 29. Taxes
    - Subtitle 18. Local Income Tax
- 15 § 18-2. Rate of tax.
- For each calendar year, the tax rate is [3.05%] 3.2% of an individual's Maryland taxable income for that year.

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

SECTION 3. AND BE IT FURTHER ORDAINED, That the new rate set by this Ordinance first takes effect for the calendar year beginning January 1, 2011. On or before July 1, 2010, the

> EXPLANATION: CAPITALS indicate matter added to existing law. [Brackets] indicate matter deleted from existing law. <u>Underlining</u> indicates matter added to the bill by amendment. Strike out indicates matter stricken from the bill by amendment or deleted from existing law by amendment.

#### Council Bill 10-0468

1 Director of Finance shall notify the Comptroller of the Treasury of this new rate and its effective 2 date.

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

Certified as duly passed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

President, Baltimore City Council

Certified as duly delivered to Her Honor, the Mayor,

this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

Chief Clerk

Approved this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

Mayor, Baltimore City