05-19-10;05:11PM;

CITY OF BALTIMORE

STEPHANIE RAWLINGS-BLAKE, Mayor



BOARD OF MUNICIPAL AND ZONING APPEALS

DAVID C. TANNER, Executive Director 417 E. Fayette Street, Room 1432 Baltimore, Maryland 21202

May 18, 2010

The Honorable President and Members of the City Council City Hall

Re: City Council Bill #10-0503 Taxes - Outdoor Advertising Excise Tax

Ladies and Gentlemen:

City Council Bill #10-0503 has been referred by your Honorable Body to the Board of Municipal and Zoning Appeals for study and report.

The purpose of this legislation is to impose a tax on the privilege of exhibiting outdoor advertising displays in the City; providing for the administration and collection of the tax; defining certain terms; imposing certain penalties; making provisions of this ordinance severable; and generally relating to a tax on the privilege of exhibiting outdoor advertising displays.

The Board of Municipal and Zoning Appeals has reviewed this legislation and has no immediate objection to the passage of City Council Bill # 10-0503, there are questions as to the implementation of this tax. The Board would like to see more study of the impact of this legislation.

Sincerely,

David C. Tanner Executive Director

DCT/lag C.c. Mayors Office of Council Relations Legislative Reference

