

CITY OF BALTIMORE

STEPHANIE RAWLINGS-BLAKE, Mayor



November 21, 2011

DEPARTMENT OF LAW

GEORGE A. NILSON, City Solicitor
101 City Hall
Baltimore, Maryland 21202

Honorable President and Members
of the City Council of Baltimore
Room 409, City Hall
100 N. Holliday Street
Baltimore, Maryland 21202

Attn: Karen Randle
Executive Secretary

Re: City Council Bill No. 11-0791-Simulated Slot Machines -- License Fee
and Registration Tax

Dear President and City Council Members:

The Law Department has been asked to review City Council Bill 11-0791. Bill 791 amends the payment provisions for the fees and the taxes on simulated slot machines. Specifically, the bill provides that if a person chooses the quarterly payment option, that person need not pay the license fee or registration tax for any quarter following the surrender of their license, registration or master license if they provide the requisite evidence of the status of the devices to the Director of Finance. Section 3 of the bill provides for its application retroactive to January 1, 2011.

The Law Department has two concerns with the bill. First, in Sec. 2-15(e)(2)(II), unlike the surrender of a license or registration under Sec. 2-15(e)(I), the surrender of a Masters License when an owner decreases the number of devices to 5 or less is not subject to providing satisfactory evidence to the Director that the devices have been surrendered. This requirement should be in that section as well. Second, in Section 3, the refund of a quarterly payment should be subject to appropriation by the appropriate mechanism.

Subject to the amendments proposed above, the Law Department approves City Council Bill 11-0791 for form and legal sufficiency.

Sincerely yours,

Elena R. DiPietro

Elena R. DiPietro
Assistant City Solicitor



cc: George Nilson, City Solicitor
Angela Gibson, Mayors' Legislative Liaison
Ashlea Brown
Hilary Ruley
Victor Tervalá

Law Department Amendments - City Council Bill 11-0791

1. On page 3, line 3, after "licensee", insert "and provides evidence satisfactory to the Director that the devices have been surrendered".
2. On page 3, line 16, after "receive," insert "subject to appropriation,".