

CITY OF BALTIMORE

SHEILA DIXON, Mayor



DEPARTMENT OF LAW

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

August 19, 2008

The Honorable President and
Members of the Baltimore
City Council
c/o Karen Randle, Executive Secretary
409 City Hall
Baltimore, MD 21202

RE: City Council Bill 08-0179 – Parking Tax – Tax Rate

Dear President and Members

You have requested the advice of the Law Department regarding City Council Bill 08-0179. City Council Bill 179 amends Article 28, Section 22-3 of the Baltimore City Code by repealing the existing language and inserting new language establishing the new parking tax rate for all parkers whether they park on an hourly, daily, monthly or longer basis. The repealed portions of the existing law provided for a phased in rate until 2003 that was different for monthly parkers as opposed to hourly, daily or weekly parkers.

City Council Bill 08-0179 updates the existing Code language to remove references to the phased in rates as the phase in period has been completed. The bill also repeals the flat rate for monthly parkers and subjects those parkers to same tax rate as other parkers. That rate is based on a percentage of the fee or other consideration received, directly or indirectly for or in connection with that parking. The rate established by this bill is 15.5% of the fee or other consideration.

There are no legal impediments to the proposed amendments to Article 28, Section 22-3 of the City Code contained in City Council Bill 08-0179. The Law Department, therefore, approves the City Council Bill 08-0179 for form and legal sufficiency.

Sincerely yours,

Elena R. DiPietro
Assistant Solicitor



cc: Honorable Stephanie Rawlings-Blake
Angela Gibson, City Council Liaison
George A. Nilson, City Solicitor
Linda C. Barclay, Chief Solicitor
Deepa Bhattacharyya, Assistant Solicitor
Ashlea Brown, Assistant Solicitor
Hilary Ruley, Assistant Solicitor