



April 14, 2010

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 10-0471
Parking Tax - Rate

Dear President and City Council Members:

You have requested the advice of the Law Department regarding City Council Bill 10-0471. City Council Bill 471 modifies the rate of the parking tax and provides for a special effective date.

Article II, Section 20 of the Baltimore City Charter (1990 Ed.) states that the City may pledge revenues from the collection of parking taxes for the payment of revenue bonds issued under Section 20. Thus, it recognized that the City has authority to tax the parking of motor vehicles and has done so since the first parking tax was imposed in 1968. There are no limitations in State law on the amount of such a tax. This bill amends Section 22-3 of Article 28 to change the rate of tax from 16% to 20% of the fee received for parking.

There are no legal impediments to the proposed amendments to Article 28, Section 22-3 of the City Code contained in City Council Bill 10-0471. The Law Department, therefore, approves the City Council Bill 10-0471 for form and legal sufficiency.

Sincerely yours,

Ashlea H. Brown
Assistant City Solicitor

