
CITY OF BALTIMORE

BERNARD C. "JACK" YOUNG
Mayor



DEPARTMENT OF LAW
ANDRE M. DAVIS, CITY SOLICITOR
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BALTIMORE, MD 21202

September 27, 2019

The Honorable President and Members
of the Baltimore City Council
Attn: Natawna B. Austin, Executive Secretary
Room 409, City Hall, 100 N. Holliday Street
Baltimore, Maryland 21202

Re: City Council Bill 19-0320 - Passenger-for-Hire Services Tax – Corrective

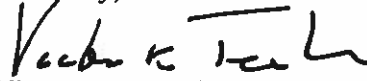
Dear President and City Council Members:

The Law Department has reviewed City Council Bill 19-0320 for form and legal sufficiency. The bill corrects provisions governing the City's passenger-for-hire excise tax to conform with limitations imposed by State law. It also provides for a special effective date.

The City's passenger-for-hire excise tax, City Code Article 28, Subtitle 24, was established decades ago pursuant to the City's legislative powers found in the City Charter; specifically, Article II, § 40 Additional Taxing Powers. In 2016 the State adopted its own law authorizing a tax on passenger-for-hire services. Although the City was exempt from the State law by virtue of its pre-existing tax, the Administration seeks to conform the City's law to the State law. The Law Department sees no legal obstacles to that objective.

The Law Department therefore is prepared to approve the bill for form and legal sufficiency as drafted.

Sincerely,


Victor K. Tervala
Chief Solicitor

cc: Andre M. Davis, City Solicitor
Nicholas Blendy, MOGR
Matt Stegman, Mayor's Legislative Liaison
Caylin Young, President's Legislative Director
Elena DiPietro, Chief Solicitor, General Counsel Division
Hilary Ruley, Chief Solicitor
Ashlea Brown, Assistant Solicitor