

CITY OF BALTIMORE

BRANDON M. SCOTT

Mayor



DEPARTMENT OF LAW

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January 6, 2026

The Honorable President and Members  
of the Baltimore City Council

Attn: Executive Secretary

Room 409, City Hall  
100 N. Holliday Street  
Baltimore, Maryland 21202

Re: City Council Bill 25-0138 – Excise Tax Increase – Passenger-for-Hire Services

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 25-0138 for form and legal sufficiency. The bill increases the amount of tax imposed for passenger-for-hire services from 25¢ to 38¢ per trip. The bill would take effect 120 days after the date of enactment.

The City's passenger-for-hire excise tax, found in Subtitle 24 of Article 28 of the Baltimore City Code, was established pursuant to the City's taxing powers derived from Section (40) of Article II of the Baltimore City Charter. Maryland law limits the assessments that local jurisdictions may impose on passenger-for-hire services. "Except in an exempt jurisdiction, an assessment by a county or municipal corporation authorized by this section may not exceed 25 cents per trip." Md. Code, Pub. Util. § 10-406(c)(2). An exempt jurisdiction means "a county or municipal corporation that imposed a tax, fee, or charge on for-hire transportation services provided on a per ride or per passenger basis in that county or municipal corporation *on or before January 1, 2015*." Md. Code, Pub. Util. § 10-406(a)(3) (emphasis added).

In April 2013, the Baltimore City Council enacted Ordinance 13-135, which imposed an excise tax on certain passenger-for-hire services. Since the City imposed an excise tax prior to January 1, 2015, it is an exempt jurisdiction under state law and may impose an assessment that exceeds 25 cents per trip.

There are no legal issues with City Council Bill 25-0138; therefore, the Law Department approves the bill for form and legal sufficiency.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Luckey".

Desireé Luckey  
Assistant Solicitor

cc: Ebony Thompson, City Solicitor  
Hilary Ruley, Chief Solicitor, General Counsel Division  
Jeff Hochstetler, Chief Solicitor  
Ashlea Brown, Chief Solicitor  
Michelle Toth, Assistant Solicitor

