

**CITY OF BALTIMORE  
COUNCIL BILL 19-0320  
(First Reader)**

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Introduced by: The Council President  
At the request of: The Administration (Department of Finance)  
Introduced and read first time: January 14, 2019

Assigned to: Taxation, Finance and Economic Development Committee

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REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Department of Finance, Baltimore Development Corporation, Department of Transportation, Downtown Partnership, Visit Baltimore

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A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Passenger-for-Hire Services Tax – Corrective**

3 FOR the purpose of correcting provisions governing the City’s passenger-for-hire excise tax to  
4 conform with limitations imposed by State law; providing for a special effective date; and  
5 generally relating to the imposition and collection of an excise tax on passenger-for-hire  
6 services.

7 BY repealing and reordaining, with amendments

8 Article 28 - Taxes  
9 Sections 24-1(d)(1) and 24-2 through 24-5  
10 Baltimore City Code  
11 (Edition 2000)

12 **SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE,** That the  
13 Laws of Baltimore City read as follows:

14 **Baltimore City Code**

15 **Article 28. Taxes**

16 **Subtitle 24. Passenger-for-Hire Services**

17 **§ 24-1. Definitions.**

18 (d) *Passenger-for-hire service.*

19 (1) *In general.*

20 “Passenger-for-hire service” means any taxicab service, limousine service, sedan  
21 service, or transportation network service that, for remuneration, transports  
22 passengers within[, ] OR from[, or to] Baltimore City.

EXPLANATION: CAPITALS indicate matter added to existing law.  
[Brackets] indicate matter deleted from existing law.

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1 **§ 24-2. Tax imposed.**

2 An excise tax is levied and imposed on every person who operates a passenger-for-hire  
3 service within[, ] OR from[, or to] Baltimore City.

4 **§ 24-3. Amount of tax.**

5 The amount of the tax imposed is 25¢ for each [passenger being transported, for a fee, on  
6 any 1] trip:

7 (1) between points within Baltimore City; OR

8 (2) from a point within Baltimore City to a point outside Baltimore City[;]. [or]

9 [(3) from a point outside Baltimore City to a point within Baltimore City.]

10 **§ 24-5. [Monthly remittance] REMITTANCE and reports.**

11 (a) *TAXICAB, LIMOUSINE, AND SEDAN SERVICES.*

12 (1) *Remittance.*

13 [The] FOR A TAXICAB SERVICE, LIMOUSINE SERVICE, OR SEDAN SERVICE, THE operator  
14 of [the passenger-for-hire] THAT service must remit the tax imposed by this subtitle to  
15 the Finance Director on or before the 25<sup>th</sup> day of the month following the month in  
16 which the service was provided.

17 (2) [(b)] *Reports.*

18 (I) [(1)] Each remittance must be accompanied by a report of all service transactions  
19 for the month.

20 (II) [(2)] The report must be in the form and contain the information that the Finance  
21 Director requires.

22 (B) *TRANSPORTATION NETWORK SERVICES.*

23 FOR A TRANSPORTATION NETWORK SERVICE, THE TAX IMPOSED BY THIS SUBTITLE MUST  
24 BE COLLECTED AND REMITTED TO THE STATE COMPTROLLER IN ACCORDANCE WITH  
25 STATE PUBLIC UTILITIES ARTICLE § 10-406(G).

26 **SECTION 2. AND BE IT FURTHER ORDAINED,** That the catchlines contained in this Ordinance  
27 are not law and may not be considered to have been enacted as a part of this or any prior  
28 Ordinance.

29 **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect when it is  
30 enacted.