

CITY OF BALTIMORE

STEPHANIE RAWLINGS-BLAKE, Mayor



DEPARTMENT OF LAW

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

May 2, 2013

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

Re: City Council Bill 13-0212 – Change to Grow: 10-Year Plan – Parking Tax

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 13-0212 for form and legal sufficiency. The bill would maintain the existing parking tax rate at 20% instead of allowing it to decrease to 19% on July 1, 2013. The bill does so by modifying language in the City's existing parking tax law, codified in Subtitle 22 of Article 28 of the City Code.

The City's taxing power is provided in Section 40 of Article II of the Baltimore City Charter, which allows the City to levy excise taxes such as the parking tax. Additionally, Section 20 of Article II of the Baltimore City Charter 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 has been 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.

As there are no legal impediments to this bill, the Law Department approves it for form and legal sufficiency.

Very truly yours,

Hilary Ruley
Assistant Solicitor

cc: George Nilson, City Solicitor
Angela C. Gibson, Mayor's Legislative Liaison
Elena DiPietro, Senior Solicitor
Victor Tervalá, Assistant Solicitor

