
CITY OF BALTIMORE

BRANDON M. SCOTT
Mayor



DEPARTMENT OF LAW
JAMES L. SHEA, CITY SOLICITOR
100 N. HOLLIDAY STREET
SUITE 101, CITY HALL
BALTIMORE, MD 21202

September 29, 2022

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 22-0259 – Recordation and Transfer Taxes – Yield Excise Tax -
Transactions Assessed

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 22-0259 for form and legal sufficiency. The bill would decrease the value of a transaction for which the City's Yield tax applies. The City has power to create and modify excise taxes. City Charter, Art. II, § (40). Therefore, the Law Department approves the bill for form and legal sufficiency.

Very truly yours,

Hilary Ruley
Chief Solicitor

cc: James L. Shea, City Solicitor
Nina Themelis, Mayor's Office of Government Relations
Elena DiPietro, Chief Solicitor, General Counsel Division
Jeff Hochstetler, Chief Solicitor
Ashlea Brown, Chief Solicitor
D'ereka Bolden, Assistant Solicitor
Michelle Toth, Assistant Solicitor