

CITY OF BALTIMORE

STEPHANIE RAWLINGS-BLAKE, Mayor



DEPARTMENT OF LAW

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

October 25, 2011

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 11-0640 – Hotel Room Tax - Penalty

Dear President and City Council Members:

The Law Department have requested the advice of the Law Department regarding City Council Bill 11-0640. The bill reduces the penalty assessed for failing to collect, to make a proper return of or to pay over to the Director of Finance the amount due for the hotel room tax. The current penalty is 100% of the tax owed. The bill reduces the penalty to 10% of the tax due.

It is the understanding of the Law Department that amendments to the bill will be offered. The Law Department has not seen the amendments and reserves judgment on the bill until such time as it has had the opportunity to review any proposed amendments.

Sincerely yours,

Elena R. DiPietro
Chief Solicitor

cc: George Nilson, City Solicitor
Angela C. Gibson, Mayor's Legislative Liaison
Hilary Ruley, Assistant Solicitor
Ashlea Brown, Assistant Solicitor
Victor Tervalá, Assistant Solicitor