ENROLLED

CITY OF BALTIMORE ORDINANCE Council Bill 10-0473

Introduced by: The Council President At the request of: The Administration (Department of Finance) Introduced and read first time: April 12, 2010 Assigned to: Taxation, Finance and Economic Development Committee Committee Report: Favorable Council action: Adopted Read second time: June 7, 2010

AN ORDINANCE CONCERNING

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| 1 | Telecommunications Tax – Rate |
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| 2 3 | For the purpose of modifying the rate of the telecommunications tax; providing for a special effective date; and generally relating to the imposition and collection of a |
| 4 | telecommunications tax. |
| 5 | By repealing and reordaining, with amendments |
| 6 | Article 28 - Taxes |
| 7 | Section(s) 25-3 |
| 8 | Baltimore City Code |
| 9 | (Edition 2000) |
| 10 | SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE, That the |
| 11 | Laws of Baltimore City read as follows: |
| 12 | Baltimore City Code |
| 13 | Article 28. Taxes |
| 14 | Subtitle 25. Public Utilities Taxes |
| 15 | Part 1. Telecommunications Tax |
| 16 | § 25-3. Rate of tax. |
| 17 | The rate of the tax imposed by this Part 1 is: |
| 18 | (1) [\$0.35] \$0.40 per month or part of a month for each Centrex local exchange access |

line or trunk line; and

EXPLANATION: CAPITALS indicate matter added to existing law. [Brackets] indicate matter deleted from existing law. Underlining indicates matter added to the bill by amendment. Strike out indicates matter stricken from the bill by amendment or deleted from existing law by amendment. <u>Underlined italics</u> indicate matter added to the bill by amendment after printing for third reading.

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(2) [\$3.50] \$4.00 per month or part of a month for every other telecommunications line, whether a residence, business, PBX local exchange, or other wired or wireless telecommunications line.

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

SECTION 3. AND BE IT FURTHER ORDAINED, That the tax rates established in Section 1 of this Ordinance, may not be increased for residential customers as long as the Memorandum of Understanding referred to in Section 2 of this Ordinance is in effect and the Associations are in compliance with its terms and conditions.

11 SECTION 3 <u>4</u>. AND BE IT FURTHER ORDAINED, That this Ordinance takes effect on the date it 12 is enacted for all telecommunication lines in service on or after July 1, 2010, and billed on or 13 after August 1, 2010.

Certified as duly passed this _____ day of _____, 20____

President, Baltimore City Council

Certified as duly delivered to Her Honor, the Mayor,

this _____ day of _____, 20____

Chief Clerk

Approved this _____ day of _____, 20___

Mayor, Baltimore City

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