

CITY OF BALTIMORE
ORDINANCE _____
Council Bill 19-0320

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
Committee Report: Favorable
Council action: Adopted
Read second time: January 27, 2020

AN ORDINANCE CONCERNING

Passenger-for-Hire Services Tax – Corrective

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

BY repealing and reordaining, with amendments

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

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

Baltimore City Code

Article 28. Taxes

Subtitle 24. Passenger-for-Hire Services

§ 24-1. Definitions.

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

(1) *In general.*

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

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.

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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 25th 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.

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

President, Baltimore City Council

Certified as duly delivered to His Honor, the Mayor,
this _____ day of _____, 20__

Chief Clerk

Approved this _____ day of _____, 20__

Mayor, Baltimore City