

CITY OF BALTIMORE

STEPHANIE RAWLINGS-BLAKE, Mayor



DEPARTMENT OF LAW

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

April 19, 2010

Honorable President and Members
of the City Council of Baltimore
Room 409, City Hall
100 N. Holliday Street
Baltimore, Maryland 21202

Attn: Karen Randle
Executive Secretary

Re: City Council Bill No. 10-0467 - Hotel Room Tax – Rate

Dear President and City Council Members:

You have requested the advice of the Law Department regarding City Council Bill 10-0467. City Council Bill 467 amends the existing City Code provisions in Article 28, Section 21-2 regarding the hotel tax. The Bill amends the hotel tax by setting the rate at 10%.

The City has the authority under the Baltimore City Charter, Article II, Section 40(e) to impose a hotel room tax. Section 40(e) also requires the City to appropriate from its general fund an amount equal to at least 40% of the proceeds of the hotel room tax for Convention Center marketing and tourism promotion. City Council Bill 10-0467 is an appropriate exercise of the authority granted in Article II of the Charter.

The Law Department, therefore, approves City Council Bill 10-0467 for form and legal sufficiency.

Sincerely yours,

Elena R. DiPietro
Chief Solicitor

cc: Honorable Bernard C. Young
Angela Gibson
George Nilson, City Solicitor
Ashlea Brown
Hilary Ruley
Terese Brown



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