CITY OF BALTIMORE

STEPHANIE RAWLINGS-BLAKE, Mayor



DEPARTMENT OF LAW

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

December 20, 2013

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 13-0298 – Excise Tax on Passenger-for-Hire Services-

Temporary, Retroactive Repeal

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 13-0298 for form and legal sufficiency. The bill repeals the law providing for the imposition, administration, and collection of an excise tax on passenger-for-hire services, making it retroactive to June 18, 2013. It makes any tax levy void under the law and requires that any related payments be refunded. The bill provides for the automatic termination of this Ordinance on a date certain.

There are no legal impediments to the passage of this bill. The Law Department approves it for form and legal sufficiency.

Very truly yours,

Victor Tervala Chief Solicitor

George Nilson, City Solicitor cc: Angela C. Gibson, Mayor's Legislative Liaison Elena DiPietro, Chief Solicitor Hilary Ruley, Chief Solicitor

