

CITY OF BALTIMORE

STEPHANIE RAWLINGS-BLAKE, Mayor



DEPARTMENT OF LAW

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

September 30, 2015

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

Re: City Council Bill 15-0255R – Request for State Action – Special Sales
Tax on Handguns and Handgun Ammunition to Fund Police Body
Cameras

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 15-0255R for form and legal sufficiency. This resolution calls on the General Assembly to enact and the Governor to sign state legislation “establishing a 10% special sales tax on handguns and handgun ammunition to generate an ongoing revenue stream that could be used to provide matching grants to local jurisdictions to obtain and maintain body cameras for their officers.”

Statewide taxes must be levied by the General Assembly of Maryland. Charter, Art. II, §(40)(City’s taxing power must be “within the limits of Baltimore City”); Md. Code, Tax-Gen., §11-102(c)(“political subdivision of the State may not impose any retail sales or use tax.”). A resolution is an appropriate way for the City Council of Baltimore to request changes in state tax law. *See, e.g., Inlet Assocs. v. Assateague House Condominium*, 313 Md. 413, 428 (1988). Therefore, the Law Department approves this Resolution for form and legal sufficiency.

Very truly yours,

Hilary Ruley
Chief Solicitor

cc: George Nilson, City Solicitor
Angela C. Gibson, Mayor’s Legislative Liaison
Elena DiPietro, Chief Solicitor
Victor Tervalá, Chief Solicitor
Jennifer Landis, Assistant Solicitor

