



Legislation Details (With Text)

**File #:** 19-0320    **Version:** 0    **Name:** Passenger-for-Hire Services Tax - Corrective  
**Type:** Ordinance    **Status:** Enacted  
**File created:** 1/14/2019    **In control:** City Council  
**On agenda:**    **Final action:** 2/19/2020  
**Enactment date:**    **Enactment #:** 20-342

**Title:** 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.

**Sponsors:** City Council President (Administration)

**Indexes:** Passenger-for-hire services

**Code sections:**

**Attachments:** 1. 19-0320~1st Reader, 2. DOT 19-0320, 3. Visit Baltimore 19-0320, 4. Law 19-0320, 5. BDC 19-0320, 6. Finance 19-0320, 7. 19-0320~3rd Reader, 8. 19-0320

Date	Ver.	Action By	Action	Result
3/9/2020	0	Mayor	Signed by Mayor	
2/10/2020	0	City Council	Approved and Sent to the Mayor	
1/27/2020	0	City Council	3rd Reader, for final passage	
1/27/2020	0	Taxation, Finance and Economic Development Committee	Recommended Favorably	
1/23/2020	0	Taxation, Finance and Economic Development Committee	Recommended Favorably	Pass
1/13/2020	0	Taxation, Finance and Economic Development Committee	Scheduled for a Public Hearing	
8/19/2019	0	Taxation, Finance and Economic Development Committee	Scheduled for a Public Hearing	
1/17/2019	0	The City Council	Refer to Downtown Partnership of Baltimore, Inc.	
1/17/2019	0	The City Council	Refer to Visit Baltimore	
1/17/2019	0	The City Council	Refer to City Solicitor	
1/17/2019	0	The City Council	Refer to Dept. of Finance	
1/17/2019	0	The City Council	Refer to Baltimore Development Corporation	
1/17/2019	0	The City Council	Refer to Dept. of Transportation	
1/14/2019	0	City Council	Assigned	
1/14/2019	0	City Council	Introduced	

**Explanation:** Capitals indicate matter added to existing law.  
[Brackets] indicate matter deleted from existing law.

\* **Warning:** This is an unofficial, introductory copy of the bill.  
The official copy considered by the City Council is the first reader copy.

**Introductory\***

## City of Baltimore Council Bill

Introduced by: The Council President  
At the request of: The Administration (Department of Finance)

### A Bill Entitled

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.

#### **§ 24-2. Tax imposed.**

An excise tax is levied and imposed on every person who operates a passenger-for-hire service within[, ] or from[, ] or to Baltimore City.

#### **§ 24-3. Amount of tax.**

The amount of the tax imposed is 25¢ for each [passenger being transported, for a fee, on any 1] trip:

(1) between points within Baltimore City; or

(2) from a point within Baltimore City to a point outside Baltimore City[;]. [or]

[(3) from a point outside Baltimore City to a point within Baltimore City.]

**§ 24-5. [Monthly remittance] Remittance and reports.**

(a) *Taxicab, limousine, and sedan services.*

(1) *Remittance.*

[The] For a taxicab service, limousine service, or sedan service, the operator of [the passenger-for-hire] that service must remit the tax imposed by this subtitle to the Finance Director on or before the 25<sup>th</sup> day of the month following the month in which the service was provided.

(2) [(b)] *Reports.*

(i) [(1)] Each remittance must be accompanied by a report of all service transactions for the month.

(ii) [(2)] The report must be in the form and contain the information that the Finance Director requires.

(b) *Transportation network services.*

For a transportation network service, the tax imposed by this subtitle must be collected and remitted to the State Comptroller in accordance with State Public Utilities Article § 10-406(g).

**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 this Ordinance takes effect when it is enacted.