



Legislation Text

File #: 19-0320, Version: 0

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 25th 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.