

## City of Baltimore

City Council City Hall, Room 408 100 North Holliday Street Baltimore, Maryland 21202

## **Legislation Text**

File #: 07-0704, Version: 0

EXPLANATION: CAPITALS indicate matter added to existing law.

[Brackets] indicate matter deleted from existing law.

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INTRODUCTORY\*

CITY OF BALTIMORE COUNCIL BILL

Introduced by: Councilmember Mitchell

A BILL ENTITLED

AN ORDINANCE concerning

**Energy Tax - Exemption for Residential Users** 

FOR the purpose of reinstating an exemption from the energy tax for residential users; providing for a special effective date; and generally relating to the imposition and collection of an energy tax.

BY repealing and reordaining, with amendments

Article 28 - Taxes

Section(s) 25-14(e)(1)

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 25. Public Utilities Taxes

Part 2. Energy Tax

§ 25-14. Rates.

(e) Percentage to be paid.

For each of the following classes of users, the user is required to pay the following percentage of that year's tax rate:

(1) residential energy users subject to residential schedules on file with the Public Service Commission of

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Maryland -

- Fiscal [Year] YEARS 2005 [and subsequent] THROUGH 2007, 25%; FISCAL YEAR 2008 AND SUBSEQUENT, 0%.

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 on the date it is enacted for all units of energy delivered after July 1, 2007.

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