

Mr. Hiram L. Schoonfield, Warden
Baltimore City Jail

(continued)

BALTIMORE CITY TOBACCO TAX

By Ordinance No. 900, approved on December 11, 1953, a tax was imposed on all tobacco items sold in Baltimore City on or after January 1, 1954. However, Ordinance No. 1414, approved April 22, 1958, which raised the amount of said taxes, provided that after the State Tobacco Tax Act went into effect that the City could no longer impose a tax on cigarettes. At the present time the City tobacco tax only applies to cigars, smoking and chewing tobacco.

Ordinance No. 900, as amended by Ordinance No. 1414, provides that this tax shall be levied and paid on all tobacco items excluding cigarettes held for sale in the City of Baltimore without any exceptions.

Although Sub-section (j) of Ordinance No. 900 allows the City Treasurer to promulgate rules and regulations relating to the collection of this tax, he is not given the authority to exempt any person or organization from the payment thereof.

It is thus the opinion of this office that the City tobacco tax must be paid on all tobacco items other than cigarettes, which are sold in your Commissary.

Very truly yours,

FRANCIS B. BURCH
City Solicitor

MORTON L. GOLDNER
Assistant City Solicitor

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