

3.6.40 Tax – Dockless Vehicles

3.6.41 Purpose: The purpose of this policy is to memorialize the Bureau of Revenue Collections' processes for the collection of dockless vehicle tax so that the City promptly receives the entire tax due and that the public is assured that the tax has been collected fairly and equally as required by law. This tax policy is adopted pursuant to BALTO. CITY CODE, ART. 28, § 31-5. Licensing of dockless vehicles is found in ART. 31, SUBTITLE 38.

3.6.42 Definitions: This policy uses and incorporates the definitions of the terms in ART. 28, SUBTITLE 31; and ART. 31, SUBTITLE 38. The Director of Finance hereby delegates the administration of the dockless vehicle tax to the Bureau. As a result, the tax and reports required by ART. 28, § 31-4, shall be directed to the Chief of the Bureau.

3.6.43 Generally: Currently, the rules of the Department of Transportation limit the number of dockless vehicle providers to four in the City. An excise tax of 10¢ is levied and imposed on each dockless-vehicle-for-hire rental, to be collected from the users by the providers and remitted by the providers to the Bureau.

3.6.44 Timing and Filing: Providers shall remit taxes twice a year, along with a list of all service transactions during the period covered. The first transaction period shall be December 1 through May 31st and the second June 1 through November 30th. Full payment for the first period shall be remitted on or before the following July 1st and for the second period on or before the following January 1st. Payments shall be made by cash, credit or debit card, or check or money order made payable to "Director of Finance – Baltimore City." Payments shall be wired, mailed, or brought in person to the Wolman Municipal Building, 200 Holliday St., Room 3, Baltimore, Maryland 21202. No online payments will be accepted at this time. When payment is made, the provider also shall provide a digital copy of the report of all service transactions for the period reported to the Bureau and the Baltimore City Department of Transportation Dockless Vehicle Program Coordinator.

3.6.45 Records Retention: The providers shall keep all pertinent records and documents for seven years after their creation and make them available to the Bureau for inspection and copying at any time during the Bureau's normal business hours.

3.6.46 Legal References: BALTO. CITY CODE, ART. 28, SUBTITLE 31 "DOCKLESS VEHICLES" and ART. 31, SUBTITLE 38 "DOCKLESS VEHICLES."

3.6.47 Adoption: This policy becomes effective on filing with the City's Department of Legislative Reference.

Adopted and approved:

Henry J. Rafta

8-5-18
Date Adopted

Accepted and filed:



Director of Legislative Reference

8/6/19
Date filed