

File No. 96652

October 29, 1956

Mr. Charles Benton
Budget Director
City Hall
Baltimore - 2, Maryland

Dear Mr. Benton:

We have considered the validity of a repeal of the manufacturers' exemption as requested in your letter of October 5, 1956. An extended study has been made of this matter and we are of the opinion that the City clearly has the legal power to do away with that exemption.

Chapter 768 of the Laws of Maryland of 1953 grants to the Mayor and City Council of Baltimore power to tax to the same extent as the State of Maryland has or could exercise said power within the limits of Baltimore City as a part of its general taxing power and, subject to certain exceptions, to provide by ordinance for the imposition, assessment, levy and collection of any tax or taxes so authorized, and from time to time to grant exemptions and to modify or repeal existing or future exemptions.

I have underscored the power to repeal existing or future exemptions for this, in my judgment, is complete and absolute authorization granted to the City to repeal an exemption such as that held by the manufacturers.

In addition, the City of Baltimore possesses broad powers under the Home Rule Amendment of the Maryland Constitution. Article 11-A, Section 3 of the Constitution provides:

"from and after the adoption of a charter by the City of Baltimore * * * the Mayor of Baltimore and the City Council * * * subject to the Constitution and Public General Laws of this State, shall have full power to enact local laws of said City * * * including the power to repeal or amend local laws of said City enacted by the General Assembly."

The proper procedure to repeal the manufacturers' exemption is to promptly introduce an ordinance repealing Section 50 of Article 37