


STATE OF MARYLAND
PUBLIC SERVICE COMMISSION

DATE: October 23, 2013
TO: All Commission Authorized Carriers
FROM: Christopher Koermer, Director of Transportation 
SUBJECT: Baltimore City Passenger-For-Hire Services Tax

In reference to the recently enacted Baltimore City Passenger-For-Hire Services Tax (please refer to Baltimore City Code, Article 28, Subtitle 24), the Transportation Division has received inquiries from several Commission authorized carriers asking how the tax may be collected. The tax is imposed on “every person who operates a passenger-for-hire service within, from, or to Baltimore City” that provides limousine service¹, sedan service², and taxicab service³. For the purposes of authorizing the collection of this tax from passengers, the Commission’s jurisdiction is limited to taxicabs and other passenger-for-hire services that are licensed by the Commission to operate in Baltimore City and Baltimore County.

There are provisions of the Public Utilities Article (PUA) and the Code of Maryland Regulations (COMAR) that govern the Commission’s regulation of intrastate passenger-for-hire carriers.

PUA § 4-203 (a) states: (a) New and changed rates. -- Unless otherwise ordered by the Commission, a public service company may not establish a new rate or change in rate unless the public service company: (1) provides to the Commission notice of the new rate or change in rate at least 30 days before the new rate is established or current rate is changed. Additionally, COMAR states at 20.95.01.08 C “An owner shall give the Commission and the public 30 days written notice before any changes in its times, rates, and charges, as required in Regulation .09C and D of this chapter.”

Therefore, if you propose to modify your rates/fares in order to collect this tax, please submit a signed and dated Rate Sheet that includes the company name, address, phone number and specific charge(s). If charges are related to a service area, you must indicate

¹ PUA §10-101(e)(1) states ““Limousine service” means operating a motor vehicle for hire using a motor vehicle classified as a Class Q (limousine) vehicle under § 13-939 of the Transportation Article.”

² PUA §10-101(j)(1) states ““Sedan service” means operating a motor vehicle for hire using a motor vehicle designed to carry 15 or fewer individuals, including the driver.”

³ PUA §10-101(h) states ““Provide taxicab services” means to operate a motor vehicle for hire that, in addition to other services: (1) is advertised or held out to the public as a taxicab or as providing taxicab services; (2) regardless of how or when engaged, provides for-hire service between points chosen by the passenger for service and for a fare that is based on the distance traveled, the time elapsed, or both; or (3) is engaged by the passenger for service between points chosen by the passenger that is provided through; (i) hail from the street or other locations; or (ii) request made at a taxi stand or other location where the motor vehicle is standing and waiting for service.”

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PUBLIC SERVICE COMMISSION

points of pick-up, destinations, and charges for each trip; if charges are based on mileage, you must specify the amount charged per mile; or if charges are based on time, you must specify your rate per hour. The rate sheet must be signed and dated by the owner, or in the case of a corporation, an authorized representative.