HB0215/939833/3

BY: Budget and Taxation Committee

AMENDMENTS TO HOUSE BILL 215 (Third Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, strike "Local Government" and substitute "<u>Baltimore City</u>"; in the same line, strike "Programs" and substitute "<u>Pilot Program</u>"; in line 3, strike "a county" and substitute "<u>the Mayor and City Council of Baltimore</u>"; in line 4, after "(IO-YOUth)" insert "<u>Pilot</u>"; in the same line, strike the first "<u>a</u>" and substitute "<u>the</u>"; in line 6, strike "<u>a</u>" and substitute "<u>the</u>"; in lines 7 and 8, strike "<u>a certain county</u>" and substitute "<u>the City of Baltimore</u>"; in line 9, strike "a county that establishes a Program" and substitute "<u>the Mayor and City Council of Baltimore</u>"; in line 10, after "Program," insert "<u>requiring the Mayor and City Council of Baltimore</u>"; in line 10, after "Program," insert "<u>requiring the Mayor and City Council of Baltimore</u> to establish a certain procedure for the disposition of certain funds remaining in the Program under certain circumstances;"; in lines 13 and 14, strike "a county that establishes a Program" and substitute "<u>the Mayor and City Council of Baltimore</u>"; in line 21, strike "<u>certain</u> counties" and substitute "<u>the City of Baltimore</u>"; and in line 22, strike "<u>certain</u> <u>counties</u>" and substitute "<u>the City of Baltimore</u>".

On page 2, in line 1, strike "a county that receives certain funds" and substitute "<u>the Mayor and City Council of Baltimore</u>"; strike beginning with "<u>, except</u>" in line 2 down through "<u>circumstances</u>" in line 4; in line 5, strike "a county" and substitute "<u>the City of Baltimore</u>"; in line 10, strike "<u>a county</u>" and substitute "<u>the City of Baltimore</u>"; in line 11, strike "<u>certain counties</u>" and substitute "<u>the City of Baltimore</u>"; in line 11, strike "<u>certain counties</u>" and substitute "<u>the City of Baltimore</u>"; in line 14, after "terms;" insert "<u>providing for the termination of this Act;</u>"; and strike in their entirety lines 16 through 21, inclusive, and substitute:

"<u>BY adding to</u>

<u>The Charter of Baltimore City</u> <u>Article II – General Powers</u> <u>Section (67)</u> (2007 Replacement Volume, as amended)".

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AMENDMENT NO. 2

On pages 2 through 7, strike in their entirety the lines beginning with line 39 on page 2 through line 4 on page 7, inclusive, and substitute:

"<u>The Charter of Baltimore City</u> <u>Article II – General Powers</u>

<u>The Mayor and City Council of Baltimore shall have full power and authority to</u> <u>exercise all of the powers heretofore or hereafter granted to it by the Constitution of</u> <u>Maryland or by any Public General or Public Local Laws of the State of Maryland; and</u> <u>in particular, without limitation upon the foregoing, shall have power by ordinance, or</u> <u>such other method as may be provided for in its Charter, subject to the provisions of</u> <u>said Constitution and Public General Laws:</u>

<u>(67)</u>

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) (I) "EMPLOYER" HAS THE MEANING STATED IN § 3401 OF THE INTERNAL REVENUE CODE.

- (II) <u>"EMPLOYER" INCLUDES:</u>
 - 1. THE STATE AND ITS UNITS;
 - <u>**2.**</u> <u>A COUNTY AND ITS UNITS; AND</u>
 - 3. <u>A MUNICIPAL GOVERNMENT IN THE STATE.</u>

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(3) "NONPROFIT ORGANIZATION" MEANS AN ORGANIZATION THAT IS EXEMPT FROM TAXATION UNDER § 501 OF THE INTERNAL REVENUE CODE.

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(4) <u>"PROGRAM" MEANS THE INVESTMENT IN OUR YOUTH (IO-</u> YOUTH) PILOT PROGRAM.

(5) "SUMMER" MEANS THE PERIOD FROM JUNE 1 TO SEPTEMBER 30, INCLUSIVE, OF EACH YEAR.

(B) (1) THE MAYOR AND CITY COUNCIL OF BALTIMORE MAY ESTABLISH AN INVESTMENT IN OUR YOUTH (IO-YOUTH) PILOT PROGRAM.

(2) <u>The Program shall be established as a qualified</u> <u>ORGANIZATION ELIGIBLE TO RECEIVE TAX-DEDUCTIBLE CHARITABLE</u> <u>CONTRIBUTIONS UNDER § 170(C) OF THE INTERNAL REVENUE CODE.</u>

(3) THE PURPOSE OF THE PROGRAM IS TO PROVIDE SUMMER JOBS FOR YOUTHS WHO ARE AT LEAST 14 YEARS OLD AND NOT MORE THAN 18 YEARS OLD.

(4) THE PROGRAM SHALL PROVIDE SUMMER JOBS FOR YOUTHS

<u>BY:</u>

(I) HIRING YOUTHS TO WORK DURING THE SUMMER FOR THE CITY OF BALTIMORE; OR

(II) PROVIDING GRANTS TO NONPROFIT ORGANIZATIONS THAT WILL PROVIDE SUMMER JOBS FOR YOUTHS.

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(5) THE MAYOR AND CITY COUNCIL OF BALTIMORE SHALL ESTABLISH A COMMITTEE TO CARRY OUT THE PROGRAM.

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(6) THE MAYOR AND CITY COUNCIL OF BALTIMORE SHALL ESTABLISH A PROCEDURE FOR THE DISPOSITION OF ANY FUNDS REMAINING IN THE PROGRAM IN THE EVENT THAT THE PROGRAM IS TERMINATED.

(7) TO BE ELIGIBLE FOR A GRANT FROM THE PROGRAM, A NONPROFIT ORGANIZATION SHALL:

(I) OPERATE WITHIN THE CITY OF BALTIMORE; AND

(II) MEET ANY OTHER REQUIREMENT ESTABLISHED UNDER THE PROGRAM.

(8) <u>A NONPROFIT ORGANIZATION THAT RECEIVES A GRANT FROM</u> THE PROGRAM MAY NOT USE THE GRANT TO:

(I) <u>EMPLOY YOUTHS WHO DO NOT RESIDE IN THE CITY OF</u> BALTIMORE; OR

(II) PROVIDE JOBS AT SITES THAT ARE LOCATED OUTSIDE OF THE CITY OF BALTIMORE.

(C) (1) (I) NOTHING IN THIS PARAGRAPH MAY BE CONSTRUED TO REQUIRE AN EMPLOYER TO MAKE A DEDUCTION FROM THE WAGE OF AN EMPLOYEE. HB0215/939833/3 Amendments to HB 215 Page 5 of 7

(II) ON WRITTEN REQUEST OF AN EMPLOYEE, AN EMPLOYER MAY MAKE A DEDUCTION FROM THE WAGE OF AN EMPLOYEE FOR THE BENEFIT OF THE PROGRAM.

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(III) THE WRITTEN REQUEST PROVIDED BY AN EMPLOYEE UNDER SUBPARAGRAPH (II) OF THIS PARAGRAPH SHALL INCLUDE THE AMOUNT OF THE DEDUCTION.

(2) (I) AN EMPLOYER SHALL:

1. <u>DISTRIBUTE QUARTERLY TO THE CITY OF</u> BALTIMORE ANY FUNDS DEDUCTED BY THE EMPLOYER FROM THE WAGE OF AN EMPLOYEE; AND

2. <u>REPORT QUARTERLY TO THE CITY OF BALTIMORE</u> <u>THE NAME, ADDRESS, AND OTHER INFORMATION PROVIDED BY THE EMPLOYEE</u> UNDER SUBSECTION (C)(1) OF THIS SECTION.

(II) THE AMOUNT OF FUNDS DISTRIBUTED TO THE CITY OF BALTIMORE UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH SHALL EQUAL THE AMOUNT OF FUNDS DEDUCTED FROM THE WAGES OF EMPLOYEES WHO HAVE SUBMITTED A WRITTEN REQUEST AS PROVIDED IN SUBSECTION (C)(1) OF THIS SECTION.

(3) (I) EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH, THE MAYOR AND CITY COUNCIL OF BALTIMORE SHALL PAY THE FUNDS INTO THE SPECIAL FUND ESTABLISHED UNDER SUBSECTION (D) OF THIS SECTION.

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(II) IF THE PROGRAM HAS ENDED, THE MAYOR AND CITY COUNCIL OF BALTIMORE SHALL FOLLOW THE PROCEDURE FOR THE DISPOSITION OF FUNDS REMAINING IN THE PROGRAM AS PROVIDED UNDER SUBSECTION (A)(6) OF THIS SECTION.

(4) <u>THE CITY OF BALTIMORE MAY RECEIVE A DIRECT DONATION</u> FROM A PERSON FOR THE BENEFIT OF THE PROGRAM.

(5) (1) THE CITY OF BALTIMORE SHALL PROVIDE A RECEIPT TO:

<u>1.</u> EACH EMPLOYEE WHOSE INFORMATION WAS REPORTED TO THE CITY OF BALTIMORE BY THE EMPLOYER UNDER PARAGRAPH (2) OF THIS SUBSECTION; AND

2. EACH PERSON FROM WHICH THE CITY OF BALTIMORE RECEIVES A DIRECT DONATION UNDER PARAGRAPH (4) OF THIS SUBSECTION.

(II) <u>A RECEIPT PROVIDED BY THE CITY OF BALTIMORE</u> <u>UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH SHALL INCLUDE A STATEMENT</u> <u>THAT THE AMOUNT OF THE DEDUCTION FROM THE EMPLOYEE'S WAGES OR THE</u> <u>AMOUNT OF THE DONATION IS TAX-DEDUCTIBLE UNDER § 170(C) OF THE</u> <u>INTERNAL REVENUE CODE.</u>

(D) (1) THE MAYOR AND CITY COUNCIL OF BALTIMORE SHALL ESTABLISH A SPECIAL FUND TO BE USED TO FUND THE PROGRAM.

(2) THE PROGRAM SHALL BE FUNDED BY:

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(I) FUNDS DISTRIBUTED TO THE CITY OF BALTIMORE UNDER SUBSECTION (C) OF THIS SECTION;

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(II) FUNDS APPROPRIATED TO THE PROGRAM BY THE MAYOR AND CITY COUNCIL OF BALTIMORE; AND

(III) DONATIONS RECEIVED BY THE CITY OF BALTIMORE TO BE USED FOR THE PROGRAM.

(3) FUNDS IN THE SPECIAL FUND MAY BE USED ONLY FOR FUNDING THE PROGRAM.".

On page 8, in line 5, after the period insert "<u>It shall remain effective for a period</u> of 3 years and, at the end of September 30, 2015, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.".