

**SB0882/319631/1**

BY: Budget and Taxation Committee

AMENDMENTS TO SENATE BILL 882  
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, strike “Local Government” and substitute “Baltimore City”; in the same line, strike “Programs” and substitute “Pilot Program”; and strike beginning with “authorizing” in line 3 down through “terms;” in line 26 and substitute “authorizing the Mayor and City Council of Baltimore to establish an Investment in Our Youth (IO-YOUth) Pilot Program; providing that the Program must be established as a qualified organization eligible to receive certain contributions under a certain provision of federal law; specifying the purpose of the Program; requiring the Program to provide summer jobs for certain youths by hiring them to work for the City of Baltimore or by providing grants to certain nonprofit organizations that will provide summer jobs; requiring the Mayor and City Council of Baltimore to establish a committee to carry out the Program; requiring the Mayor and City Council of Baltimore to establish a certain procedure for the disposition of certain funds remaining in the program under certain circumstances; specifying that a nonprofit organization must meet certain requirements to be eligible for a grant from a Program; prohibiting a nonprofit organization that receives a grant from a Program from using the grant for certain purposes; requiring the Mayor and City Council of Baltimore to establish a special fund that is to be used to fund the Program; specifying that the Program is to be funded by certain funds and donations; providing that certain funds may be used only for funding the Program; authorizing an employer to make a deduction from the wage of an employee, under certain circumstances, for the benefit of a Program; requiring that a certain written request include certain information; requiring certain employers to distribute to the City of Baltimore certain funds at certain times; requiring certain employers to report certain information to the City of Baltimore at certain times; requiring the Mayor and City Council of Baltimore to pay the funds into a certain special fund; specifying the amount of funds distributed to the City of Baltimore under a certain provision of this Act; authorizing the City of”

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Baltimore to receive certain direct donations for the benefit of a Program; requiring the City of Baltimore to provide certain receipts to certain persons; providing for the construction of a certain provision of this Act; defining certain terms; providing for the termination of this Act;”.

On pages 1 and 2, strike in their entirety the lines beginning with line 28 on page 1 through line 19 on page 2, inclusive, and substitute:

“BY adding to  
The Charter of Baltimore City  
Article II – General Powers  
Section (67)  
(2007 Replacement Volume, as amended)”.

AMENDMENT NO. 2

On pages 2 through 6, strike in their entirety the lines beginning with line 22 on page 2 through line 10 on page 6, inclusive, and substitute:

“The Charter of Baltimore City  
Article II – General Powers

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

(67)

(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) "EMPLOYER" INCLUDES:**

- 1. THE STATE AND ITS UNITS;**
- 2. A COUNTY AND ITS UNITS; AND**
- 3. A MUNICIPAL GOVERNMENT IN THE STATE.**

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

**(4) "PROGRAM" MEANS THE INVESTMENT IN OUR YOUTH (IO-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) THE PROGRAM SHALL BE ESTABLISHED AS A QUALIFIED ORGANIZATION ELIGIBLE TO RECEIVE TAX-DEDUCTIBLE CHARITABLE CONTRIBUTIONS UNDER § 170(C) OF THE INTERNAL REVENUE CODE.**

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**(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 BY:**

**(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.**

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

**(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) A NONPROFIT ORGANIZATION THAT RECEIVES A GRANT FROM THE PROGRAM MAY NOT USE THE GRANT TO:**

**(I) EMPLOY YOUTHS WHO DO NOT RESIDE IN THE CITY OF 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.**

**(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.**

**(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. DISTRIBUTE QUARTERLY TO THE CITY OF BALTIMORE ANY FUNDS DEDUCTED BY THE EMPLOYER FROM THE WAGE OF AN EMPLOYEE; AND**

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2. REPORT QUARTERLY TO THE CITY OF BALTIMORE THE NAME, ADDRESS, AND OTHER INFORMATION PROVIDED BY THE EMPLOYEE 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.

(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) THE CITY OF BALTIMORE MAY RECEIVE A DIRECT DONATION FROM A PERSON FOR THE BENEFIT OF THE PROGRAM.

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

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

(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:

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

(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 6, in line 11, strike “3.” and substitute “2.”; and in line 12, after the period insert “It shall remain effective for a period of 3 years and, at the end of

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September 30, 2015, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.”.