

Legislation Text

File #: 110181-AA, **Version:** 3

Amending Chapter 19-1200 of The Philadelphia Code, entitled "Parking Tax," by providing for scheduled reductions in the rate of the tax beginning in Fiscal Year 2012, and by making certain technical amendments, all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-1200 of The Philadelphia Code is hereby amended to read as follows:

CHAPTER 19-1200. PARKING TAX.

* * *

§ 19-1202. Imposition and Rate of Tax.

(1) * * *.

(b) There is hereby imposed upon every person parking or storing a motor vehicle in or on any parking facility in the City, and upon every person who leaves a motor vehicle with a valet for parking in the City, [between July 1, 1989 and June 30, 2008, inclusive, a tax of fifteen percent (15%) of the amount charged for the transaction, and on July 1, 2008 and thereafter, a tax of twenty percent (20%) of the amount charged for the transaction,] *a tax which shall be calculated as a percentage of the amount charged for the transaction, at the rate set forth below*, which tax shall be collected by the operator from the person parking or storing the vehicle, and shall be paid over to the City as provided herein. Pursuant to regulations to be issued by the Department, a valet parking operator shall be entitled to a credit against amounts remitted to the Department pursuant to Section 19-1203 in an amount equal to any parking tax paid by the valet parking operator to the operator of a parking facility on account of the parking of any motor vehicles with respect to which the valet parking operator collected and remitted a parking tax under this Section. *The rate of the tax shall be as follows:*

<i>Fiscal Year(s)</i>	<i>Tax rate</i>
<i>1990 through 2008</i>	<i>15.0%</i>
<i>2009 through 2011</i>	<i>20.0%</i>

2012	20.0%
2013	20.0%
2014	19.0%
2015	18.0%
2016 and thereafter	17.0%

[(c) If a court of competent jurisdiction enters a final order from which all appeals have been exhausted, holding that Bill No. 571 (approved June 5, 1985) was improperly enacted, and ordering that refunds of taxes paid pursuant to Bill No. 571 are required, then the tax rate for Fiscal Year 1986 is hereby set at twenty percent (20%). This provision shall take effect retroactively for Fiscal Year 1986. If a court of competent jurisdiction enters a final order from which all appeals have been exhausted, determining that the City lacked the authority to enact this subsection 19-1202(c), then the tax rate for Fiscal Year 1986 shall revert to ten percent (10%).]

[(d) If a court of competent jurisdiction enters a final order from which all appeals have been exhausted, holding that Bill No. 939 (approved June 11, 1986) was improperly enacted, and ordering that refunds of taxes paid pursuant to Bill No. 939 are required, then the tax rate for Fiscal Year 1987 is hereby set at seventeen and five-tenths percent (17.5%), and the tax rate for Fiscal Years 1988 and 1989 is hereby set at fifteen percent (15%). This provision shall take effect retroactively for Fiscal Years 1987, 1988 and 1989. If a court of competent jurisdiction enters a final order from which all appeals have been exhausted, determining that the City lacked authority to enact this subsection 19-1202(d), then the tax rate for Fiscal Years 1987, 1988 and 1989 shall revert to the tax rate for Fiscal Year 1986.]

Explanation:

[Brackets] indicate matter deleted.
Italics indicate new matter added.