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Title:	Amending Chapter 19-1200 of The Philadelphia Code, entitled "Parking Tax," by adding definitions for "Smart Parking Technology" and "Electric Vehicle Charging Infrastructure," and imposing a reduced tax rate on any person conducting or operating a parking facility that includes smart parking technology and electric vehicle charging infrastructure; all under certain terms and conditions.				
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5/25/2017	0	CITY COUNCIL	Introduced and Referred	Pass	

Amending Chapter 19-1200 of The Philadelphia Code, entitled “Parking Tax,” by adding definitions for “Smart Parking Technology” and “Electric Vehicle Charging Infrastructure,” and imposing a reduced tax rate on any person conducting or operating a parking facility that includes smart parking technology and electric vehicle charging infrastructure; all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

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

TITLE 19. FINANCE, TAXES AND COLLECTIONS.

* * *

CHAPTER 19-1200. PARKING TAX.

§ 19-1201. Definitions.

In this Chapter the following definitions apply:

(1) Condominium. Real estate, portions of which are designated for separate ownership and the remainder of which is designated for common ownership by the owners of those portions. Real estate is not a condominium unless the undivided interests in the common element are vested in the unit owners.

(2) Parking Facility. Any outdoor or indoor area or space where more than three (3) motor vehicles may be parked or stored for a charge, fee or other consideration excluding as of July 1, 1985, all or any portion

of the common elements or limited common elements of a condominium which are used for parking spaces where such parking spaces are used exclusively by one (1) or more unit owners or tenants of unit owners who are residents of that condominium.

(3) Operator. Any person conducting or operating a parking facility, and any Valet Parking Operator as defined in Section 9-601 of this Code.

(4) Transaction. The act of parking or storing a motor vehicle in or on a parking facility in the City or any valet parking as defined in Section 9-601 of this Code, for a financial consideration, or its equivalent, under an express or implied contract.

(5) Smart Parking Technology. A vehicle parking system that helps drivers find a vacant parking space using sensors in each parking space in a parking facility that detect the presence or absence of a vehicle and using devices that direct incoming drivers to available parking spaces.

(6) Electric Vehicle Charging Infrastructure. The basic physical and organizational structures in a parking facility that enable devices to transfer electric energy (by conductive or inductive means) to a battery or other storage device in an electric vehicle as defined in Section 11-601(7) of this Code. This section shall apply only to parking facilities with at least ten percent (10%) fully-functional electric vehicle charging device parking spaces and at least fifty percent (50%) of its parking spaces capacity-ready for fully-functional electric vehicle charging devices.

§ 19-1202. Imposition and Rate of Tax.

(1) (a) There is hereby imposed upon every person parking or storing a motor vehicle in or on any parking facility in the City during the period from July 1, 1986 to June 30, 1987, inclusive, a tax of seventeen and five-tenths percent (17.5%) of the amount charged for the transaction, and upon every person parking or storing a motor vehicle in or on any parking facility on July 1, 1987 or thereafter, a tax of fifteen percent (15%) of the amount charged for the transaction, 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.

(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 between July 1, 2008 and June 30, 2015, inclusive, a tax of twenty percent (20%) of the amount charged for the transaction, and on July 1, 2015 and thereafter, a tax of twenty-two and one-half percent (22.5%) of the amount charged for the transaction, 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.

(c) However, any person conducting or operating a parking facility that includes smart parking technology and electric vehicle charging infrastructure shall collect the parking tax at the rate of eighteen percent (18%) of the amount charged for the transaction.

(d) [(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

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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%).

(e) [(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.

(2) All taxes collected by any operator in accordance with this Chapter shall constitute a trust fund for the City and such trust shall be enforceable against such person and any person receiving any part of such fund without consideration, or knowing that the operator is committing a breach of trust; provided however, that any person receiving payment of a lawful obligation of the operator from such fund shall be presumed to have received the same in good faith and without any knowledge of the breach of trust.

(3) Any operator required under this Chapter to collect tax from another person, who shall fail to collect the tax, shall be liable for the tax upon the full amount charged.

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SECTION 2. This Ordinance shall take effect July 1, 2018.

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

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