

Legislation Text

File #: 040256, **Version:** 1

Amending Chapter 19-1200 of The Philadelphia Code, entitled "Parking Tax," by establishing a rate of taxation on parking transactions for fiscal year 2005 and thereafter, under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-1200 of The Philadelphia Code is 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 [on] *between July 1, 1989 [and thereafter] and June 30, 2004, inclusive*, a tax of fifteen percent (15%) of the amount charged for the transaction, *and on July 1, 2004 and thereafter, a tax of twenty percent (20%) 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.

* * *

SECTION 2. Effective Date. This ordinance shall take effect only if and when both Bill No. 040607 and Bill No. 040608 become law. If either Bill No. 040607 or Bill No. 040608 fails to become law, this ordinance shall not take effect, it being Council's intent that there should be no increase in the parking tax rate unless both the wage and net profits tax cuts and the business privilege tax cuts provided by Bill Nos. 040607 and 040608 become law.

Explanation:

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