Amending Chapter 19-1200 of The Philadelphia Code, entitled "Parking Tax," by revising certain tax rates, 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 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 between July 1, 2008 and June 30, 2015, inclusive, a tax of twenty percent (20%) of the amount charged for the transaction, and [on] *between* July 1, 2015 and [thereafter] *June 30, 2020, inclusive*, a tax of twenty-two and one-half percent (22.5%) of the amount charged for the transaction, *and between July 1, 2020 and June 30, 2021, inclusive, a tax of twenty-five percent (25%) of the amount charged for the transaction, and on July 1, 2021 and thereafter, a tax of twenty-two and one-half percent (22.5%) of the amount charged for the transaction, subject to any reduction pursuant to subsection (i),* 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.

(i) It is Council's intent to establish a "Good Parking Jobs for Philadelphia Review Committee" as an agency of Council, comprised of nine mayoral appointees, two of whom shall be members of Council. In the event that such Committee determines to the satisfaction of Council that the conditions in the parking industry favorably support the development of stable jobs while providing a path to advancement for workers in the industry, it is Council's intent, beginning with respect to Fiscal Year 2022, to reduce the rate of

tax authorized in subsection (1)(b), with the goal of reducing the rate to seventeen percent (17%) by July 1, 2022.

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Explanation:

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

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