

**CITY OF BALTIMORE
COUNCIL BILL 24-0520
(First Reader)**

Introduced by: The Council President
At the request of: The Administration (Department of Finance)
Introduced and read first time: April 15, 2024
Assigned to: Finance and Performance Committee

REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Department of Finance, Department of Transportation, Parking Authority of Baltimore City, Department of Planning

A BILL ENTITLED

1 AN ORDINANCE concerning

2 style="text-align:center">**Parking Facilitators and Taxes**

3 FOR the purpose of requiring online, mobile, and other third-party booking platforms for parking
4 spaces to pay the City parking tax required by City Code Article 28, Subtitle 22 and defining
5 certain terms.

6 BY repealing and re-ordaining, with amendments

7 Article 28 - Taxes
8 Sections 22-1(c) through (j), 22-3(a), 22-5(a)(1)
9 Baltimore City Code
10 (Edition 2000)

11 BY adding

12 Article 28 - Taxes
13 Section 22-1(c)
14 Baltimore City Code
15 (Edition 2000)

16 **SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE,** That the
17 Laws of Baltimore City read as follows:

18 style="text-align:center">**Baltimore City Code**

19 style="text-align:center">**Article 28. Taxes**

20 style="text-align:center">**Subtitle 22. Parking Tax**

EXPLANATION: CAPITALS indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.

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1 **§ 22-1. Definitions.**

2 (C) *FACILITATOR.*

3 “FACILITATOR” MEANS A BUSINESS ENTITY THAT MAKES PARKING SPACES IN THE CITY
4 AVAILABLE FOR USE BY A PERSON THROUGH AN ONLINE, MOBILE, OR OTHER THIRD-PARTY
5 BOOKING PLATFORM:

6 (1) FOR A CERTAIN AMOUNT OF TIME; AND

7 (2) FOR A FEE.

8 (D) [(c)] *Garage.*

9 “Garage” means any structure or part of a structure for the parking of 3 or more motor
10 vehicles in exchange for a fee or other consideration.

11 (E) [(d)] *Motor Vehicle.*

12 “Motor vehicle” means:

13 (1) any self-propelled vehicle; and

14 (2) any other vehicle required to be registered under the laws of this State or
15 of any other state.

16 (F) [(e)] *Operator.*

17 “Operator” means any person who controls, conducts, or operates a parking lot or garage.

18 (G) [(f)] *Parking.*

19 “Parking” means any parking, storing, housing, or keeping of a motor vehicle, whether
20 self-service, valet-service, long-term, short-term, ticketed metered, THROUGH
21 COORDINATION WITH A FACILITATOR, for special events only, or otherwise.

22 (H) [(g)] *Parking lot.*

23 “Parking lot” means any outdoor area or space for the parking of 3 or more motor
24 vehicles in exchange for a fee or other consideration.

25 (I) [(h)] *Person.*

26 (1) *In general.*

27 “Person” has the meaning stated in § 1-107(a) {“Person: In general”} of the City
28 Code’s General Provisions Article.

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1 (2) *Inclusion of governmental entities.*

2 Notwithstanding § 1-107(b) {"Person: Exclusion"} of the General Provisions Article,
3 in this subtitle "person" also includes a governmental entity or an instrumentality or
4 unit of a governmental entity.

5 (J) [(i)] *Transaction.*

6 "Transaction" means the parking of a motor vehicle on a parking lot or in a garage in
7 exchange for a fee or other consideration.

8 **§ 22-3. Collection and remittance.**

9 (a) *In general.*

10 For all parking, whether on an hourly, daily, weekly, monthly, or longer basis, the tax is
11 20% of [the] ANY fee or other consideration received, directly or indirectly, BY THE
12 OPERATOR OF THE PARKING LOT OR GARAGE OR THE FACILITATOR, for or in connection
13 with that parking.

14 **§ 22-5. Collection and remittance.**

15 (a) *Collection.*

16 (1) (i) Except as provided in paragraph (2) of this subsection, the operator of the parking
17 lot or garage OR THE FACILITATOR, must collect the tax imposed by this subtitle
18 from the person seeking the privilege of parking.

19 (ii) The operator OR THE FACILITATOR, must collect the tax at the same time that the
20 operator OR THE FACILITATOR collects [the] ANY fee or other consideration
21 charged for parking, whether that fee or other consideration is charged on an
22 hourly, daily, weekly, monthly, or other basis.

23 **SECTION 2. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the 30th day
24 after the date it is enacted.