

**CITY OF BALTIMORE  
COUNCIL BILL 08-0179  
(First Reader)**

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Introduced by: The Council President  
At the request of: The Administration (Department of Transportation)  
Introduced and read first time: August 11, 2008  
Assigned to: Taxation, Finance and Economic Development Committee

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

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A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Parking Tax – Tax Rate**

3 FOR the purpose of establishing a new, uniform tax rate for parking a motor vehicle on a parking  
4 lot or in a garage; providing for a special effective date; and generally relating to the  
5 imposing and administration of the parking tax.

6 BY repealing and reordaining, with amendments

7 Article 28 - Taxes  
8 Section(s) 22-3  
9 Baltimore City Code  
10 (Edition 2000)

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

13 **Baltimore City Code**

14 **Article 28. Taxes**

15 **Subtitle 22. Parking Tax**

16 **§ 22-3. Rate of tax.**

17 [(a) *Effective July 1, 2002.*

18 (1) *In general.*

19 For the period July 1, 2002, through June 30, 2003, the rate of the tax is as stated in  
20 this subsection.

21 (2) *Hourly, daily, or weekly.*

22 For parking on an hourly, daily, or weekly basis, the tax is 11% of the fee or other  
23 consideration received, directly or indirectly, for or in connection with that parking.

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

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1           (3) *Monthly or longer.*

2           For parking on a monthly or longer basis, the tax is \$14 a month.]

3           [(b) *Effective July 1, 2003.*

4           (1) *In general.*

5           Effective July 1, 2003, the rate of the tax is as stated in this subsection.

6           (2) *Hourly, daily, or weekly.*

7           For parking on an hourly, daily, or weekly basis, the tax is 12% of the fee or other  
8           consideration received, directly or indirectly, for or in connection with that parking.

9           (3) *Monthly or longer.*

10          For parking on a monthly or longer basis, the tax is \$15 a month.]

11          FOR ALL PARKING, WHETHER ON AN HOURLY, DAILY, WEEKLY, MONTHLY, OR LONGER BASIS,  
12          THE TAX IS 15.5% OF THE FEE OR OTHER CONSIDERATION RECEIVED, DIRECTLY OR  
13          INDIRECTLY, FOR OR IN CONNECTION WITH THAT PARKING.

14          **SECTION 2. AND BE IT FURTHER ORDAINED,** That the catchlines contained in this Ordinance  
15          are not law and may not be considered to have been enacted as a part of this or any prior  
16          Ordinance.

17          **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on July 1,  
18          2008, or, if later, the date this Ordinance is enacted.