

**CITY OF BALTIMORE**  
**ORDINANCE \_\_\_\_\_**  
**Council Bill 08-0179**

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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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Committee Report: Favorable with amendments  
Council action: Adopted  
Read second time: September 8, 2008

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**AN ORDINANCE CONCERNING**

**Parking Tax – Tax Rate**

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

BY repealing and reordaining, with amendments

Article 28 - Taxes  
Section(s) 22-3  
Baltimore City Code  
(Edition 2000)

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

**Baltimore City Code**

**Article 28. Taxes**

**Subtitle 22. Parking Tax**

**§ 22-3. Rate of tax.**

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

(1) *In general.*

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

**EXPLANATION:** CAPITALS indicate matter added to existing law.  
[Brackets] indicate matter deleted from existing law.  
Underlining indicates matter added to the bill by amendment.  
~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from existing law by amendment.

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

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

4           (3) *Monthly or longer.*

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

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

7           (1) *In general.*

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

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

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

12           (3) *Monthly or longer.*

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

14           FOR ALL PARKING, WHETHER ON AN HOURLY, DAILY, WEEKLY, MONTHLY, OR LONGER BASIS,  
15           THE TAX IS ~~15.5%~~ 16% OF THE FEE OR OTHER CONSIDERATION RECEIVED, DIRECTLY OR  
16           INDIRECTLY, FOR OR IN CONNECTION WITH THAT PARKING.

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

20           **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on ~~July 1,~~  
21           ~~2008, or, if later, the date this Ordinance is enacted~~ December 1, 2008.

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Certified as duly passed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
President, Baltimore City Council

Certified as duly delivered to Her Honor, the Mayor,  
this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
Chief Clerk

Approved this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_

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Mayor, Baltimore City