

## City of Baltimore

City Council City Hall, Room 408 100 North Holliday Street Baltimore, Maryland 21202

## Legislation Text

File #: 08-0179, Version: 0

EXPLANATION: CAPITALS indicate matter added to existing law.

[Brackets] indicate matter deleted from existing law.

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INTRODUCTORY\*

CITY OF BALTIMORE COUNCIL BILL

Introduced by: The Council President

At the request of: The Administration (Department of Transportation)

A BILL ENTITLED

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

§ 2231 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.

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(2) Hourly, daily, or weekly.

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

(3) Monthly or longer.

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

- [(b) Effective July 1, 2003.
  - (1) In general.

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

(2) Hourly, daily, or weekly.

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

(3) Monthly or longer.

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

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

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

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

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