



Legislation Text

File #: 24-0520, Version: 0

Explanation: Capitals indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.

* **Warning:** This is an unofficial, introductory copy of the bill.
The official copy considered by the City Council is the first reader copy.

Introductory*

**City of Baltimore
Council Bill**

Introduced by: The Council President
At the request of: The Administration (Department of Finance)

A Bill Entitled

An Ordinance concerning
Parking Facilitators and Taxes

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

By repealing and re-ordaining, with amendments

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

By adding

Article 28 - Taxes
Section 22-1(c)
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

§ 22-1. Definitions.

(c) *Facilitator.*

“Facilitator” means a business entity that makes parking spaces in the City available for use by a person through an online, mobile, or other third-party booking platform:

- (1) for a certain amount of time; and
- (2) for a fee.

(d) [(c)] *Garage*.

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

(e) [(d)] *Motor Vehicle*.

“Motor vehicle” means:

- (1) any self-propelled vehicle; and
- (2) any other vehicle required to be registered under the laws of this State or of any other state.

(f) [(e)] *Operator*.

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

(g) [(f)] *Parking*.

“Parking” means any parking, storing, housing, or keeping of a motor vehicle, whether self-service, valet-service, long-term, short-term, ticketed metered, through coordination with a facilitator, for special events only, or otherwise.

(h) [(g)] *Parking lot*.

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

(i) [(h)] *Person*.

(1) *In general*.

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

(2) *Inclusion of governmental entities*.

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

(j) [(i)] *Transaction*.

“Transaction” means the parking of a motor vehicle on a parking lot or in a garage in exchange for a fee

or other consideration.

§ 22-3. Collection and remittance.

(a) *In general.*

For all parking, whether on an hourly, daily, weekly, monthly, or longer basis, the tax is 20% of [the] any fee or other consideration received, directly or indirectly, by the operator of the parking lot or garage or the facilitator, for or in connection with that parking.

§ 22-5. Collection and remittance.

(a) *Collection.*

- (1) (i) Except as provided in paragraph (2) of this subsection, the operator of the parking lot or garage or the facilitator, must collect the tax imposed by this subtitle from the person seeking the privilege of parking.
- (ii) The operator or the facilitator, must collect the tax at the same time that the operator or the facilitator collects [the] any fee or other consideration charged for parking, whether that fee or other consideration is charged on an hourly, daily, weekly, monthly, or other basis.

Section 2. And be it further ordained, That this Ordinance takes effect on the 30th day after the date it is enacted.