

City of Baltimore



Parking Lot License and Taxation

Rules and Regulations

Department of Finance
January 27, 2012

PARKING LOT TAX

• RULES AND REGULATIONS

ADOPTED UNDER THE AUTHORITY OF SECTION 73 (g) OF ARTICLE 28
Of the Baltimore City Code as last amended by Ordinance {318
Approved June 29, 1989

The operator shall retain in his files at his principal business or some other convenient location duplicate copies of this return along with records and information in support of all returns. All such supporting information shall be retained by the operator for the same period as is required for Federal tax purposes.

Monthly returns may be filed on a consolidated basis for each business entity or for each lot as be most convenient for the operator provided that a detail of the transactions and taxes collected for each location is submitted by attachments. Each return shall contain the name and business address of the operating entity, and the address of each lot operated. The amount of tax collected shall be stated separately as to the collections for monthly, weekly, and daily parkers.

Any exception claimed by virtue of non-taxable status under this ordinance, or of Federal vehicles, or by International Agreements between the United States and any foreign government, shall be reported. Exemptions claimed must be supported by validated parking tickets or by form supplied by the Department of Finance in the case of Federal or foreign government vehicles, duly signed by the individual claiming the exemption. The operator shall retain all exemptions honored by him in his files in the same manner and for the same period of time as all other pertinent information.

The return shall be signed by the Owner, Officer, Partner, or Authorized Representative of the operating entity as to the correctness and accuracy of the return.

The tax shall not apply to residential parking of apartment tenants Where an arrangement for such tenant parking is provided in the apartment lease or in a separate writing between the landlord and tenant, whether the parking charge be payable to the landlord or the operator of the parking lot or garage.

Failure to fully comply with any or all rules or regulations promulgated by the Director of Finance pursuant to the authority contained herein, or to keep complete and proper records as required shall be guilty of a misdemeanor and shall be fined not more than \$1,000 or imprisoned not more than six (6) months, or both, for each offense.

City of Baltimore

Parking Lot License and Tax

Rules and Regulations

Adopted under the authority of subtitle 22, of article 28, and subtitle 12-1 of article 15 of the Baltimore City Code, **approved** December 19, 2001, and last amended by Ordinance 11-572, effective January 4, 2011.

These rules and regulations are issued pursuant to the authority granted to the Director of Finance to collect parking tax.

I. Background

Parking tax is levied and imposed on the privilege of parking a motor vehicle on any parking lot or garage in the City in exchange for a fee or other consideration paid by the parker. The current parking tax rate is 20% of the fee or consideration value paid. The liability for payment of the tax is on the person who seeks the privilege of occupying a space on a parking lot or in a garage.

II. Definitions

1. Parking means the parking, storage, housing, or keeping of a motor vehicle, whether self-service or valet-service, long-term or short-term, ticketed or metered, or special events only.
2. Parking lot means any outdoor area or space for the parking, storage, housing, or keeping three or more motor vehicles in exchange for a fee or other consideration value.
3. Parking facilities are defined in Subtitle 12, Article 15 of the Baltimore City Code as any parking lot, garage, structure, or part of a structure for the parking, storage, housing, or keeping of three or more motor vehicles in exchange for a fee or other consideration.
4. Special-Event Parking Lot means a parking lot that:
 - 4.1. is not otherwise licensed under subtitle 12 of Article 15;
 - 4.2. is located within the special-event parking district;
 - 4.3. provides parking services to persons attending sporting, social, cultural, or other special events;
 - 4.4. and operates only on days in which events are held at M&T Stadium or Camden Yard Ball Park, and is limited to 149 or fewer days annually
5. Special Event Parking District means the area of the city delineated in Baltimore City zoning code § 10-601(b)
6. Person means an individual, a partnership, firm, association, limited liability company, corporation, receiver, trustee, guardian, personal representative, fiduciary, a governmental entity or instrumentality or unit of the governmental entity, and other entity of any kind and representative of any kind.

III. License

1. Parking lot and special-event parking facilities must obtain a license from the Finance Department, as described in subtitles 12-2 and 13-5 through 13-12 of Article 15 of the Baltimore City Code.
2. The operator shall retain in his files at his principal business or some other convenient location, duplicate copies of parking tax returns along with records and information in support of all returns, including all sales and collection data. All such supporting information shall be retained by the operator for the same period as is required for Federal Tax purposes. This information is subject to revision by Baltimore City inspectors or auditors.
3. Monthly parking tax returns must be filed, and all tax monies must be collected and remitted to the City by the 25th of each month for each individual parking facility. The amount of tax collected shall be stated separately as to the collections for the number of all non-monthly vehicles, valet parking, privately owned meters, total gross for monthly vehicles and special event parking.
4. Any exception claimed by virtue of non-taxable status under this ordinance, or of Federal vehicles, or by International Agreements between the United States and any foreign government, shall be reported. Exemptions claimed must be supported by validated parking tickets or by form supplied by the Department of Finance in the case of Federal or foreign government vehicles, duly signed by the individual claiming the exemption. The operator shall retain all exemptions honored by him in his files in the same manner and for the same period of time as all other pertinent information.
5. The return shall be signed by the Owner, Officer, Partner, or Authorized Representative of the operating entity as to the correctness and accuracy of the return.
6. The tax shall not apply to residential parking of apartment tenants where an arrangement for such tenant parking is provided in the apartment lease or in a separate writing between the landlord and tenant, whether the parking charge be payable to the landlord or the operator of the parking lot or garage, and for facilities keeping less than three motor vehicles.
7. Failure to fully comply with any or all rules and regulations promulgated by the Director of Finance pursuant to the authority contained herein, or to keep complete and proper records as required shall be guilty of a misdemeanor and shall be fined not more than \$1,000.00 or imprisoned not more than six (6) months, or both, for each offense. In addition to any civil or criminal remedy or enforcement procedure, violations may be enforced by the issuance of an environmental citation under City Code Article 1, Subtitle 40.
8. Special-event parking shall only operate on authorized days.

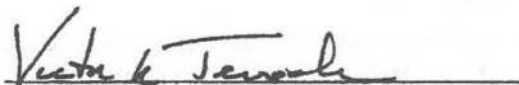
IV. Required Information and Documents for Special- Events Parking

1. Name, address and telephone number of the parking lot's operator.
2. Name, address and telephone number of the owner of the property on which the parking lot will operate.
3. Address of the proposed special -event parking lot
4. The gross area of the parking lot, including all parking spaces, driveways, entrances, exits, aisles, and facilities used in connection with the operation of the parking lot.
5. The dates and times of the events for which the proposed parking lot will be in operation.
6. A schedule of parking fees to be charged.
7. Evidence satisfactory to the Director that the operator has obtained liability insurance.
8. A traffic management plan that ensures that the flow of pedestrian and vehicular traffic in the surrounding area is not significantly impeded by the operation of the parking lot.

9. A security plan that ensures that vehicles parked in the parking lot are protected from theft and vandalism at all times during hours of operation.
10. A diagram of the property on which the proposed parking lot would be located, showing all parking spaces, entrances, exits, aisles, and structures.
11. A signed affirmation, under penalty of perjury, that the applicant either
 - 11.1. Is the owner of the property on which the parking lot will be operated or;
 - 11.2. Is authorized by the owner of the property to operate the parking lot

These rules and regulations are effective this day or 1/27/12 and have been filed with the City of Baltimore Department of Legislative Reference.

Approved for Form and Legal Sufficiency:



Victor Tervala, Assistant City Solicitor

Issued and Approved:


Edward Gallagher, Director
Department of Finance

1/27/12
Date

Note: These rules and regulations replace the ones made effective December 19, 2001.

