

PARKING FACILITY TAX
PARKING FACILITY LICENSE

RULES AND REGULATIONS

ADOPTED UNDER THE AUTHORITY OF SUBTITLE 22, OF ARTICLE 28
Of the Baltimore City Code as last amended by Ordinance 08-070
Approved September 15, 2008

The operator shall retain in his files at his principal business or if not located in Baltimore City, some other convenient location within the City of Baltimore, duplicate copies of all returns 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 shall be filed for each individual parking facility. Each return shall contain the name and business address of the operating entity, and the address of each facility or surface lot operated.

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 garage.

Within 120 days after the end of the operator's fiscal year, the operator shall file a Financial Report for that fiscal year with the City Auditor and The Director of Finance. The report shall be:

- Prepared in accordance with generally accepted accounting principles, consistently applied; and
- Certified by a Public Accountant.

The report shall include:

- A Balance sheet
- Statements of operation; and
- Statements of change in Financial Position and Owner's Equity

If the operator is required by its lenders or investors to obtain an audited and certified annual report, the operator shall furnish a copy of that report to the City Auditor and The Director of Finance within 30 days of its receipt by the operator.

An Audited financial report shall be submitted before the renewal of the Parking Facility License will be issued.

No person may operate a parking facility in the City of Baltimore unless the person has first obtained an annual license for the facility and has paid the annual fee for the license to The Director of Finance.

The term of the license is from May 1 of each year through April 30 of the next year. If an operator fails to purchase the parking license when due, the operator must pay the Director, in addition to the annual fee, a 10% penalty of the amount of the annual fee, and interest at the rate of 1% for each month or fraction of a month the license is overdue.

Any person, who violates any provision of this subtitle or of a Rule and Regulation adopted under this subtitle is guilty of a misdemeanor and, on conviction, is subject to a fine of not more than \$1,000 or imprisoned not more than six (6) months, or to both fine and imprisonment for each offense.

All information and documentation must be received by the 25th of each month (including a completed tax form and payment) or your tax return will be considered incomplete and will incur additional penalty and interest charges.

If you have any questions or concerns, contact the Customer Service Section at 410-361-9690.