

City of Philadelphia



(Bill No. 050452)

AN ORDINANCE

Amending Chapter 19-1200 of The Philadelphia Code, entitled “Parking Tax,” to provide for a tax on valet parking transactions, under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-1200 of The Philadelphia Code is amended to read as follows:

CHAPTER 19-1200. PARKING TAX.

§19-1201. Definitions.

In this Chapter the following definitions apply:

* * *

(3) Operator. Any person[s] conducting or operating a parking facility, *and any Valet Parking Operator as defined in Section 9-601 of this Code.*

(4) Transaction. The act of parking or storing a motor vehicle in or on a parking facility in the City *or any valet parking as defined in Section 9-601 of this Code*, for a financial consideration, or its equivalent, under an express or implied contract .

§19-1202. Imposition and Rate of Tax.

(1) * * *

(b) There is hereby imposed upon every person parking or storing a motor vehicle in or on any parking facility in the City, *and upon every person who leaves a motor vehicle with a valet for parking in the City*, on July 1, 1989 and thereafter, a tax of fifteen percent (15%) of the amount charged for the transaction, which tax shall be collected by the operator from the person parking or storing the vehicle, and shall be paid over to the City as provided herein. *Pursuant to regulations to be issued by the Department, a valet parking operator shall be entitled to a credit against amounts remitted to the Department pursuant to Section 19-1203 in an amount equal to any parking tax paid by the valet parking operator to the operator of a parking facility on account of the parking of any motor vehicles with respect to which the valet parking operator collected and remitted a parking tax under this Section.*

City of Philadelphia

BILL NO. 050452 continued

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§19-1204. Books and Records.

(1) Every operator [of a parking facility] shall keep accurate books and records to which the Department shall have full access at all times. These records shall include:

* * *

§19-1205. Claim Checks and Parking Stickers.

(1) Before any operator required to collect the tax imposed by this Chapter may use any claim checks or parking stickers in the conduct of any parking facility *or any valet parking business*, such person shall certify in writing to the Department of Revenue, at least 5 days prior to the use of such claim checks or parking stickers, the serial numbers, the location of the parking facility *valet parking operation* at which such claim checks or parking stickers will be used, the location at which such claim checks or parking stickers may be inspected by the Department, and any other identifying information required by the Department.

(2) It shall be unlawful for any person who operates a parking facility *or valet parking operation* to use any claim checks or parking stickers for which the information required in Section 19-1205(1) has not been delivered to the Department of Revenue at least 5 days prior to the use of such claim checks or parking stickers.

* * *

SECTION 2. This Ordinance shall be effective with respect to transactions occurring on or after July 1, 2005.

Explanation:

[Brackets] indicate matter deleted.
Italics indicate new matter added.

City of Philadelphia

BILL NO. 050452 continued

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City of Philadelphia

BILL NO. 050452 continued

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CERTIFICATION: This is a true and correct copy of the original Bill, Passed by the City Council on June 2, 2005. The Bill was Signed by the Mayor on June 15, 2005.



Patricia Rafferty
Chief Clerk of the City Council