

Contact: Collection Division  
410-361-9690

## PARKING FACILITY TAX

### RULES AND REGULATIONS

#### ADOPTED UNDER THE AUTHORITY OF SUBTITLE 22, OF ARTICLE 28

Of the Baltimore City Code as last amended by Ordinance 01-271

Approved December 19, 2001

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 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 shall be filed for each individual parking facility. The amount of tax collected shall be stated separately as to the collections for the number of all hourly vehicles, daily vehicles (including special events), weekly vehicles, valet parking, privately owned meters, the total gross revenue for monthly vehicles, and the number of monthly contracts. The monthly returns and the supplemental schedule of parking fees or rates shall be completed in their entirety and filed on or before the 25<sup>th</sup> day of each month.

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 shall be supported by validated parking tickets 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 does not apply to residential parking in single family, multi family, or apartment dwellings 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; or in the case of residential condominium owners or occupants where parking is provided for in an agreement with the condominium association.

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 changes in Financial Position and Owner's Equity

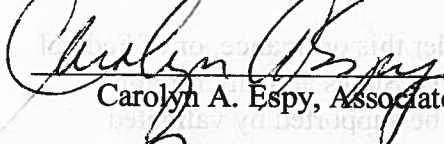
If the operator is required by its lenders or investors to obtain an audited and certified annual report, the operator shall furnish a copy of that report to the City Auditor and the Director of Finance within 30 days of its receipt by the operator.

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

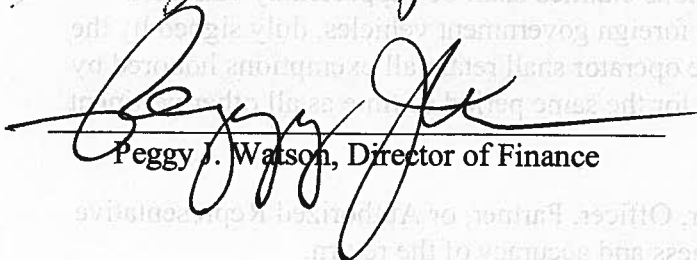
Any person, who violates any provision of this subtitle or of a Rule and Regulation adopted under this subtitle is guilty of a misdemeanor and, on conviction, is subject to a fine of not more than \$1,000.00 or to imprisonment for not more than 6 months or to both fine and imprisonment for each offense.

These regulations have been approved this \_\_\_\_\_ day of the month of \_\_\_\_\_  
And submitted to the Department of Legislative Reference pursuant of the provision of Section 22-8 (b) of Ordinance No. 01-271.

APPROVED FOR FORM AND SUFFICIENCY

  
\_\_\_\_\_  
Carolyn A. Espy, Associate Solicitor

6/27/02  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Peggy J. Watson, Director of Finance

6/28/02  
\_\_\_\_\_  
Date