



# Office of the City Clerk



O2013-1606

Office of the City Clerk

## City Council Document Tracking Sheet

<b>Meeting Date:</b>	3/13/2013
<b>Sponsor(s):</b>	Emanuel, Rahm (Mayor)
<b>Type:</b>	Ordinance
<b>Title:</b>	Amendment of Chapter 4-236 of Municipal Code regarding parking garage tax
<b>Committee(s) Assignment:</b>	Committee on Finance

FIN.



OFFICE OF THE MAYOR  
CITY OF CHICAGO

RAHM EMANUEL  
MAYOR

March 13, 2013

TO THE HONORABLE, THE CITY COUNCIL  
OF THE CITY OF CHICAGO

Ladies and Gentlemen:

At the request of the Budget Director, I transmit herewith an ordinance amending Chapter 4-236 of the Municipal Code regarding the parking garage tax.

Your favorable consideration of this ordinance will be appreciated.

Very truly yours,

Mayor

## ORDINANCE

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHICAGO:**

**SECTION 1.** Chapter 4-236 of the Municipal Code of Chicago is hereby amended by deleting the language stricken and inserting the language underscored, as follows:

### **4-236-010 Definitions.**

For the purpose of this chapter, whenever any of the following words, terms or definitions are used, they shall have the meaning ascribed to them in this section:

“Charge or fee paid for parking” means the gross amount of consideration for the use or privilege of parking a motor vehicle in or upon any parking lot or garage in the City of Chicago, valued in money, whether received in money or otherwise, including cash, credits, property, and services, determined without any deduction for costs or expenses whatsoever, but not including charges that are added to the charge or fee on account of the tax imposed by this chapter or on account of any other tax imposed on the charge or fee. The term “charge or fee for parking” shall exclude separately stated charges not for the use or privilege of parking. If any separately stated charge is not optional, it shall be presumed, unless proved otherwise, that it is part of the charge for the use or privilege of parking.

*(Omitted text is not affected by this ordinance)*

### **4-236-020 Tax imposed.**

(a) Except as otherwise provided by this Section 4-236-020, there is imposed upon the use and privilege of parking a motor vehicle in or upon any parking lot or garage in the City of Chicago a tax ~~of \$5.00 for each such motor vehicle parked in or upon each parking lot or garage for every 24-hour period or fraction thereof; provided, however, that if the charge for parking is made on a weekly or monthly basis, the tax shall be calculated at the rate of \$25.00 per week or \$120.00 per month, respectively~~ at the applicable rate set forth in subsection (d).

*(Omitted text is not affected by this ordinance)*

(d) (i) The tax imposed by this chapter shall not apply if the charge or fee imposed for the privilege of parking does not exceed \$2.00 for a 24-hour period or less, or \$10.00 for a weekly period or \$40.00 for a monthly period.

(ii) The tax imposed by this chapter for the privilege of parking for a 24-hour period or less shall be \$1.00, ~~if the charge or fee is greater than \$2.00 but less than \$5.00; \$1.75,~~

if the charge or fee is \$5.00 or more but less than \$12.00; \$3.00, if the charge or fee is \$12.00 or more and paid 18% of the charge or fee paid for parking on a Saturday or Sunday; and \$5.00, if the charge or fee is \$12.00 or more and paid 20% of the charge or fee paid for parking on a Monday, Tuesday, Wednesday, Thursday or Friday.

(iii) The tax imposed by this chapter for the privilege of parking on a weekly basis shall be \$5.00 if the charge or fee is greater than \$10.00 but less than \$25.00; \$8.75, if the charge or fee is \$25.00 or more but less than \$60.00; and \$25.00, if the charge or fee is \$60.00 or more 20% of the charge or fee paid for parking.

(iv) The tax imposed by this chapter for the privilege of parking on a monthly basis shall be \$20.00 if the charge or fee is greater than \$40.00 but less than \$100.00; \$35.00, if the charge or fee is \$100.00 or more but less than \$240.00; \$90.00, if the charge or fee is \$240.00 or more but less than \$300.00; \$110.00 if the charge or fee is \$300.00 or more but less than \$400.00; and \$120.00 if the charge or fee is \$400.00 or more 20% of the charge or fee paid for parking.

(v) The tax rates set forth in ~~subsection (a)~~ subsections (d)(ii) - (iv) shall be deemed to apply to the privilege of parking a motor vehicle in a parking lot or garage unless the taxpayer or tax collector keeps accurate and complete books and records as required by this chapter showing that ~~either a reduced rate or no tax applies~~.

*(Omitted text is not affected by this ordinance)*

**SECTION 2.** This ordinance shall take effect upon passage and approval.

100