



City of Chicago



O2017-1994

Office of the City Clerk

Document Tracking Sheet

Meeting Date: 3/29/2017

Sponsor(s): Reilly (42)

Type: Ordinance

Title: Amendment of Municipal Code Chapter 4-236 by modifying Chicago Parking Lot and Garage Operations Tax Ordinance

Committee(s) Assignment: Committee on Pedestrian and Traffic Safety

POD + TRAFFIC
SAFETY

Ordinance

WHEREAS, the Chicago Parking Lot and Garage Operations Tax Ordinance needs to be amended to provide that an operator under the tax includes any reseller or aggregator of parking spaces that collects from the recipient of the parking space the charge or fee paid for parking, and that any operator of more than three parking spaces in total in the City, including any reseller or aggregator acting as an operator of more than three parking spaces in total in the City, is subject to the parking tax on all such spaces; and

WHEREAS, in order to avoid double taxation on parking provided in the City, the Chicago Parking Lot and Garage Operations Tax Ordinance also needs to be amended to make it clear that an operator, including a reseller or aggregator, that pays City parking tax for the use of parking in the City and then is required to collect City parking tax for the use of that same parking facility shall be entitled to a credit for the City parking tax it paid against the City parking tax owed; now therefore,

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 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:

(Omitted text is unaffected by this ordinance)

“Operator” means any person conducting the operation of a parking lot or garage, as defined by this chapter, or receiving the consideration for parking or storage of motor vehicles at such parking place. This includes but is not limited to any reseller or aggregator of such parking or storage of motor vehicles that collects from the recipient the charge or fee paid for parking.

4-236-020 Tax imposed.

(Omitted text is unaffected by this ordinance)

(c) The tax imposed by this chapter shall not apply to: (i) residential off-street parking of house or apartment tenants or condominiums, wherein an arrangement for such parking is provided in the house or apartment lease or in a separate writing between the landlord and tenant, or if in a condominium between the condominium association and the owner, occupant or guest of a unit, whether the parking charge is payable to the landlord, condominium association, or to the operator of the parking lot or garage; (ii) parking by hospital employees on or in a parking lot or garage that is owned or operated by the hospital for which they work; (iii) parking on or in a parking lot or garage where three or fewer motor vehicles are stored, housed or parked for hire, charge, fee or other valuable consideration, if the operator of the parking lot or garage does not act as the operator of more than a total of three parking spaces located in the City of Chicago, but if the operator of the lot or garage, or any reseller or aggregator of such parking, acts as an operator of more than three parking spaces in total that are located in the City of Chicago, then this exemption (iii) shall not apply to any of such spaces.

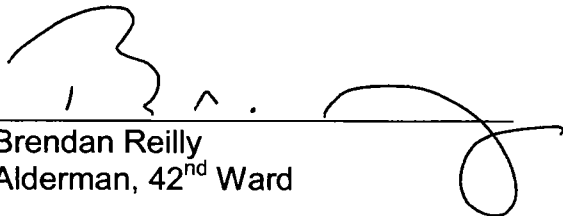
(Omitted text is unaffected by this ordinance)

(g) An operator that has paid or remitted the tax imposed by this chapter to another operator in connection with the same parking transaction, or the use of a parking lot or garage for parking, that is subject to tax under this chapter shall be entitled to a credit against the amount of tax

owed under this chapter for such parking transaction or the use of such parking lot or garage, equal to the tax paid to such other operator. The operator claiming the credit shall have the burden of proving its entitlement to this credit with books, records and other documentary evidence.

(Omitted text is unaffected by this ordinance)

SECTION 2. This ordinance shall be take effect ten days after passage and due publication.



Brendan Reilly
Alderman, 42nd Ward