

NOTICE

RE: PARKING LOT TAX ORDINANCE, CITY OF HARRISBURG (ORDINANCE 20 OF 1985, ADOPTED BY CITY COUNCIL, CITY OF HARRISBURG ON JULY 9, 1985).

Effective September 1, 1985, all non-residential lots, whether wholly or partially enclosed or open, **including a garage**, at which motor vehicles are parked or stored for any period of time in return for payment or compensation, as defined, will hereby have imposed upon each parking transaction by a patron, **a tax**, at the rate of twenty per centum (20%) on the consideration for each transaction.

The operator, as defined, shall collect the tax imposed on a patron by this ordinance and shall be liable to the City as agents for payment to the City.

No operator shall conduct the operation of a non-residential parking lot without obtaining an annual license at a fee of \$1.00 **per space**, per each lot.

Nothing in this ordinance shall relieve the operator of his obligation to obtain a Business Privilege and Mercantile License; provided, however, that any operator of a lot of forty spaces or less who has obtained a Business Privilege and Mercantile License will be issued a Parking License at no additional charge.

The operator will be required to file on a quarterly basis a tax form, supplied by the office, which will include the total gross receipts for that quarter, the amount of tax due, along with any penalty and interest that might be due for filing late.

No operator shall begin or continue to conduct the operation of non-residential parking lot without obtaining for each lot operated by him a bond to secure faithful performance by such operator of the duties imposed on him by this ordinance. Such bonds shall be renewed annually. Each bond will be filed with the Business Administrator and will be in the amount equal to \$1,000.00 per 10 parking spaces, but in no event shall the amount of said bond be less than \$1,000.00.

The collection and transmittal of taxes imposed under this ordinance **shall not exempt** the operator from the City's Business Privilege and Mercantile Tax Ordinance.

Enclosed you will find an application for the Parking Lot License. Please return the completed application along with your performance bond. Your license will then be processed and will be sent to you for payment, along with your first quarterly tax form.

If you would have any further questions concerning this information, please feel free to contact my office.

Sincerely,

Tax & Enforcement Office

