Memorandum

To: Frank Breslin, Revenue Commissioner

From: Jeanne Reedy, Administrative Services Director, Records Dept.

Subject: Advertisement of Proposed Regulations – Parking Tax – Section 201 Imposition and Rate of Tax – Bill No. 150534

The above Regulations promulgated by the Department of Revenue were received in the Department of Records on 2/24/17 for filing and advertising. If there are no requests for hearings these Regulations will become effective 3/27/17.

CC: Joseph F. Procopio Jr., Manager - Technical Staff
    Marisa Waxman, First Deputy Revenue Commissioner
    Tilahun Afessa, Director of Policy
Section 201 of the Department of Revenue's Parking Tax Regulations is being amended for City Council Bill No. 150534. This bill increases the tax rate to 22.5% of the amount charged for parking transactions on or after July 1, 2015.

PHILADELPHIA PARKING TAX REGULATIONS

ARTICLE II

IMPOSITION AND RATE OF TAX

Section 201. Imposition and Rate of Tax.

1. The Parking Tax is imposed on every person parking or storing a motor vehicle in or on a parking facility in the City and upon every person who leaves a motor vehicle with a valet for parking in the City on or after July 1, [2008] **2015** at the rate of [20%] 22.5% of the amount charged for the transaction.

[ ] Brackets and bold indicate matter deleted.

___ Underline and bold indicate matter added.

Frank Breslin CPA, Revenue Commissioner

Date: 2/17/17