

LEGISLATIVE DIGEST

[Business and Tax Regulations Code - Parking Tax Reporting Requirement]

Ordinance amending the Business and Tax Regulations Code to remove the requirement that parking operators certify and report periodically to the City the ratio of their unaccounted parking tickets to total issued tickets for each parking station for the reporting period.

Existing Law

The City imposes a tax for the rent of occupancy of parking spaces in a parking station in the City. The tax is imposed on the occupant but is collected by the parking station operator and remitted to the City. The operator is liable for any uncollected tax. In general, operators must provide a parking ticket to the occupant indicating the date and time that the occupant's motor vehicle entered the parking station, and the name and address of the parking station. For lost or unaccounted parking tickets, operators are liable for transmitting to the City the full value of the parking tax applicable to the highest maximum daily rate charged for any parking space without discount, except that the operator is allowed an "unaccounted ticket ratio" of 1.5 percent for each parking station that it operates. The unaccounted ticket ratio is the ratio of unaccounted tickets to issued tickets for a given period. When remitting parking taxes to the City for a reporting period, the operator must report its unaccounted ticket ratio for that period and certify under penalty of perjury that the stated ratio is accurate.

Amendments to Current Law

This ordinance would retain the 1.5 percent allowance for unaccounted tickets, but would no longer require an operator to report and certify its unaccounted ticket ratio when remitting parking taxes to the City.

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