



Text File

Introduced: 11/17/2017

Bill No: 2017-2132, Version: 1

Committee: Committee on Finance and Law

Status: Passed Finally

Ordinance amending the Pittsburgh Code of Ordinances, Title Two: Fiscal; Article VII: Business Related Fees; Chapter 253: Parking Tax, to clarify defined terms describing a Patron and Person to provide consistency with current regulations and to conform with PA state authorizing legislation, 53 P.S. Section 895.902.

The Council of the City of Pittsburgh hereby enacts as follows:

Section 1.

Chapter 253: - Parking Tax

§ 253.01 - DEFINITIONS.

As used in this Chapter, certain terms are defined as follows:

- (a) ~~*PATRON*. Any natural person who drives a vehicle to, into or upon a nonresidential parking place, as herein defined, for the purpose of parking or storing such vehicle for any length of time. *PATRON* also includes any natural person who has a vehicle in his or her custody taken from him or her by another to be parked or stored at a nonresidential parking place.~~
- (a) ***PATRON* - any person entering into a transaction to park or store a motor vehicle at a non-residential parking place for any period of time for consideration.**
- (b) ***PERSON* - any corporation, partnership, business trust, association, estate, trust, foundation, or natural person.**
- (b)(c) ***NONRESIDENTIAL PARKING PLACE* or *PARKING PLACE*.**
- (1) Any place within the city, whether wholly or partially enclosed or open, at which vehicles are parked or stored for any period of time in return for a consideration not including any parking area or garage to the extent that it is provided or leased to residents of the same or other premises; provided that the parking or storage of a vehicle by such resident is for use only in connection with, and as accessory to, the occupancy of a dwelling unit in the City; and
- (2) Any parking area or garage operated exclusively by an owner or lessee of a hotel, and apartment hotel, tourist court or trailer park, to the extent that the parking area or garage is provided to guests or tenants of the hotel, tourist court or trailer park for no additional consideration.

~~(e)~~**(d) DWELLING UNIT.** (as defined in the Zoning Title)

~~(d)~~**(e) RESIDENT.** Any natural person who has occupied a dwelling unit within the City for a period of more than thirty (30) consecutive days.

~~(e)~~**(f) HOTEL, APARTMENT HOTEL, TOURIST COURT, TRAILER PARK and DWELLING UNIT.** Hotel, apartment hotel, tourist court, trailer park and dwelling unit are used herein as defined in the Zoning Title.

~~(f)~~**(g) OPERATOR.** Any person conducting the operation of a parking place or receiving the consideration for the parking or storage of motor vehicles at parking places, including, but not limited to, any governmental body, governmental subdivision, municipal corporation, public authority, nonprofit corporation or any person operating as an agent of one (1) of the above.

~~(g)~~**(h) TRANSACTION.** The activity involved in the parking or storing of a motor vehicle at a nonresidential parking place for a consideration excluding Valet Parking Services as defined below.

~~(h)~~**(i) CONSIDERATION.** The payment or compensation of any nature, received by the operator from the patron, upon an express or implied contract or under a lease or otherwise, whether or not separately stated, and whether paid in cash or credited to an account, for each transaction involving the parking or storing of a motor vehicle by the patron. **CONSIDERATION** does not include the tax imposed and collected under this Chapter.

~~(i)~~**(j) MONTH.** A calendar month.

~~(j)~~**(k) VALET PARKING SERVICES.** Where the area presents itself as having the need for it, a service providing attendants that take a patron's vehicle from the entrance of an establishment, park the vehicle in a facility that is owned or leased exclusively for use by the establishment, and later return the vehicle exclusively to the patron of the establishment. The parking facility must be open only during the hours of the establishment's operation, and the rate charged must be below the prevailing rate for comparable public lots in the area. If the rate charged for this service is above the prevailing rate for the area, it will be assumed that a parking charge is being collected and the parking tax will be collected on the difference between the prevailing rate and the service charge. A service providing attendants that take your vehicle from the entrance to an establishment and park the vehicle in a licensed, public facility, whether the facility is open to the public on a single fee transaction or a monthly fee basis, and pass along the charge for parking to the person whose vehicle they have taken, together with a service fee, the valet service shall not be liable for the parking tax but would be subject to business privilege tax on the service fee portion of the charge. Valet Parking Services shall not include a parking facility, open to the public, whether on a single fee transaction or monthly fee basis, where a patron drives his/her vehicle to the entrance of the parking facility and the attendant parks the vehicle.

---

**Introduced:** 11/17/2017

**Bill No:** 2017-2132, **Version:** 1

**Committee:** Committee on Finance and Law

**Status:** Passed Finally

---