SALT LAKE CITY ORDINANCE

No. of 2006

(Amending the Airport Parking Services License Tax to Collect Taxes from both Airport Parking Service Operators and from Parking Service Businesses that Provide Off-street Parking for Public Facilities)

AN ORDINANCE AMENDING 5.04.200, SALT LAKE CITY CODE, PERTAINING TO THE AIRPORT PARKING SERVICES LICENSE TAX.

WHEREAS, the City Council finds that the proposed ordinance is in the best interest of the City.

Now, Therefore, be it ordained by the City Council of Salt Lake City, Utah, as follows:

SECTION 1. Subsection 5.04.200, *Salt Lake City Code*, pertaining to the airport parking services license tax is amended to read as follows:

5.04.200 Airport Parking Services and Parking Service Businesses License Tax:

- A. There is levied upon every operator of vehicle parking serving the Salt Lake City international airport an annual license tax equal to fifty cents (\$.50) per paid vehicle whenever a paid vehicle parks at the Salt Lake City international airport two percent (2%) of the gross revenue derived from the operation of those services.
- B. There is levied upon every parking service business an annual license tax equal to fifty cents (\$.50) per paid vehicle whenever a paid vehicle parks at public facility offstreet parking operated by the parking service business within the City.
- <u>CB</u>. "Operator" means any private person or entity who operates vehicle parking serving the Salt Lake City international airport and receives gross revenue pursuant

thereto, whether as owner, lessee, agent, joint venture, manager, concessionaire or otherwise.

- <u>DC</u>. "Vehicle parking serving the Salt Lake City international airport" means any space provided by an operator in a publicly or privately owned lot or other facility for parking or storing motor vehicles, motorcycles, trailers, bicycles or other similar means of conveyance for passenger or property in exchange for consideration in any form, including a direct charge to customers or a charge to any party for tokens or other instruments that permit use of the lot or other facility, and where:
- 1. The lot or other facility is located within the property boundaries of the Salt Lake City international airport; or
- 2. The lot or other facility provides or arranges for shuttle services or other means that transport passengers or property to the Salt Lake City international airport.
- ED. "Parking service business" means a business: that primarily provides off-street parking services for a public facility that is wholly or partially funded by public moneys; that provides parking for one or more vehicles; and that charges a fee for parking "Gross revenue", for purposes of this section, means all revenue received by an operator which is derived from vehicle parking serving the Salt Lake City international airport, without any deductions therefrom.
- E. Any operator who receives revenue from vehicle parking serving the Salt Lake City international airport and from no other operation or enterprise whatsoever shall be entitled to credit, against the amount of taxes paid hereunder, the amount of license taxes due the city under section 5.04.070 of this chapter, or its successor.

Within forty five (45) days after the end of each month in a calendar year, the F. operator or parking service business taxed hereunder shall file with the city treasurer a report of the number of paid vehicles parking at the operator's Salt Lake City international airport facilities or at the parking service business' public facility off-street parking its gross revenue derived from vehicle parking serving the Salt Lake City international airport during that calendar month, together with a computation of the tax levied hereunder against the operator or parking service business. Coincidental with the filing of such report, the operator shall pay to the city treasurer the amount of the tax due for that calendar month. SECTION 2. This ordinance shall take effect immediately upon the date of its first publication. Passed by the City Council of Salt Lake City, Utah this day of , 2006. **CHAIRPERSON** ATTEST: CHIEF DEPUTY CITY RECORDER Transmitted to Mayor on Approved. Vetoed. Mayor's Action:

MAYOR

ATTEST:	
CHIEF DEPUTY	Y CITY RECORDER
(SEAL)	
Bill No.	_ of 2006.
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