

Ordinance No. 387-2024 AS AMENDED

By Council Members McCormack and Slife

AN EMERGENCY ORDINANCE

To amend Section 196.03 of the Codified Ordinances of Cleveland, Ohio, 1976, as amended by Ordinance No. 405-10, passed April 19, 2010, relating to residential parking tax exemption.

WHEREAS, this ordinance constitutes an emergency measure providing for the usual daily operation of a municipal department; now, therefore,

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CLEVELAND:

Section 1. That Section 196.03 of the Codified Ordinances of Cleveland, Ohio, 1976, as amended by Ordinance No. 405-10 passed April 19, 2010, is amended to read as follows:

Section 196.03 Tax Imposed

(a) *Purpose.* An excise tax is imposed by this chapter for the purpose of providing funds for the following:

(1) The payment of costs of permanent improvements, including costs of acquiring, constructing, reconstructing, rehabilitating, remodeling, renovating, enlarging, improving, equipping or furnishing facilities by contract, lease, lease-purchase, or otherwise; and

(2) The elimination of deficits in City funds and the payment of costs of general municipal operations; and

(3) Recreational, cultural and extracurricular programs of the Cleveland Public Schools; and

(4) All other lawful purposes, including the payment of lease rentals, lease-purchase amounts, debt charges, deposits to reserves or other funds or other obligations.

(b) *Order of Application of the Tax.* The annual collections shall be used to fund any lawful municipal purposes, including payment of costs of general municipal operations, permanent improvements, and the elimination of deficits in City funds, all subject to provisions governing the collection, investment and disbursement of collections from the tax contained in the proceedings for any bonds, notes, leases, lease-purchase agreements or other obligations issued or incurred for those purposes.

(c) *Tax.* An excise tax is imposed upon the privilege of parking occupancy within the City. Such tax is imposed upon the patron for each transaction and shall be in the amount of eight percent (8%) of the parking fee charged for parking occupancy. The tax herein imposed is in addition to any other taxes imposed by law on or relating to transactions or the income or gross receipts therefrom.

(d) *Exemptions.*

(1) The tax shall not apply to transactions with respect to which:

A. The operator is the United States government or a division or department thereof; or

B. The patron is a resident of a single-family home, multiple-family dwelling unit, apartment, boarding house, condominium, or mobile home occupying for living or sleeping purposes for at least thirty (30)

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consecutive days and occupies parking space for the purpose of parking onsite at that place of residence or at an off-site parking facility under contract to provide parking for residents at that place of residence, provided that the resident utilizes such home, dwelling unit, apartment, boarding house, condominium, or mobile home for living or sleeping purposes for at least thirty (30) consecutive days; or that meets the following conditions: (1) the off-site parking facility is within a half-mile radius of that place of residence, except for a place of residence within the downtown parking area defined in Codified Ordinance Section 403.04 (c); (2) the owner or operator of the off-site parking facility has entered into a written agreement with either the patron, after verifying the patron's residency, or the patron's place of residence; and (3) the Commissioner of Assessments and Licenses has issued a non-transferable residential parking tax certificate to such patron. A patron shall be eligible for no more than one parking tax exemption certificate per year; or

C. The patron is a licensed valet, provided that the parking space being occupied is made available pursuant to a written contract agreement with the facility operator and is being occupied in the ordinary course of providing parking services to a patron of the valet.

(2) No exemption from tax shall be granted without a valid exemption certificate completed by the party claiming to be exempt. The exemption certificate shall be prescribed by the Commissioner and include all information deemed necessary for the identification of the parties to the transaction and the authority from which an exemption is claimed. A transaction shall be presumed to be taxable in the absence of a complete exemption certificate executed at the time of the transaction. The operator shall remit the original exemption certificates with the remittance return in which the exempt transaction is reported and retain copies of all exemption certificates on file for a period of time consistent with this chapter.

(e) *Collection of Tax.* An operator is required to collect the tax at the time of the transaction and to pay the amount collected or amount that should have been collected over to the Commissioner as provided herein. The tax shall be paid and the operator held liable, whether or not such tax has been in fact collected from the patron.

Section 2. That existing Section 196.03 of the Codified Ordinances of Cleveland, Ohio, 1976, as amended by Ordinance No. 405-10 passed April 19, 2010, is repealed.

Section 3. That this ordinance is declared to be an emergency measure and, provided it receives the affirmative vote of two-thirds of all the members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise it shall take effect and be in force from and after the earliest period allowed by law.

/jho/vg
4-1-2024
FOR Council Members McCormack and Slife

