

## **Legislative Summary: Ordinance No. 387-2024**

This ordinance amends Codified Ordinance Section 196.03 to clarify the process and conditions for a residential parking tax exemption. Residents that meet certain conditions are exempt from paying the 8% parking occupancy tax for parking within the City.

Amendments require the following conditions for the exemption 1) the off-site parking facility is within a half-mile radius of the resident's place of residence, except for a place of residence within the downtown parking area; 2) the parking facility owner or operator must have entered into a written agreement with either the resident patron (with proof of residency) or the patron's place of residence; and 3) the Commissioner of Assessments and Licenses has issued a non-transferable residential parking tax exemption certificate to such patron. In addition, a resident patron shall be eligible for no more than one exemption certificate per year.