

MONROE TOWNSHIP

CUMBERLAND COUNTY, PENNSYLVANIA

ORDINANCE NO. 2015 - 03

AN ORDINANCE AUTHORIZING THE LEVY AND COLLECTION OF A TAX FOR GENERAL TOWNSHIP PURPOSES, ON COMMERCIAL PARKING PLACES WITHIN THE TOWNSHIP OF MONROE, CUMBERLAND COUNTY, PENNSYLVANIA; PRESCRIBING THE METHOD AND MANNER OF COLLECTING SUCH TAX; IMPOSING DUTIES AND CONFERRING POWERS UPON CERTAIN OFFICERS OF THE TOWNSHIP; PROVIDING CERTAIN EXEMPTIONS AND PRESCRIBING PENALTIES

WHEREAS, Monroe Township (“the Township”) has determined that it is in the best interests of the Township to enact an Ordinance placing a tax on Commercial Parking Places; and

WHEREAS, this Ordinance is enacted under the authority of the Local Tax Enabling Act, 53 P.S. §6924.301, et seq.; it is therefore enacted and ordained by the Board of Supervisors of Monroe Township, Cumberland County, Pennsylvania, as follows:

Section 1. This Ordinance shall be known and may be cited as the “Parking Tax Ordinance.”

Section 2. Unless otherwise expressly stated, the following shall have, for the purpose of this ordinance, the meanings herein indicated.

- (a) The terms “Commercial Parking Place” or “Parking Place” shall mean any place within Monroe Township whether wholly or partially enclosed or open, at which motor vehicles are parked or stored for any period of time in return for a consideration, excluding: any parking area or garage to the extent that it is provided occupants of a residence on the same or other premises for use

only in connection with, and as accessory to, the occupancy of such residence, for no additional consideration; and any parking area or garage operated exclusively by an owner or lessee of a motel, hotel, tourist court, trailer park or similar facility to the extent that the parking area or garage is provided to guests or tenants of such motel, hotel, tourist court or trailer park, or similar facility to the extent that the parking area or garage is provided to guests or tenants of such motel, hotel, tourist court or trailer park, or similar facility for no additional consideration.

- (b) The term "Consideration" shall mean the consideration received upon an express or implied contract or under a lease or otherwise, whether or not separately stated, and whether or not paid, provided or allowed by the person on whose behalf the motor vehicle is parked or stored or by some other person.
- (c) The term "Gross Receipts" shall mean the monetary amount of the aggregate consideration from transactions.
- (d) The term "Month" shall mean a calendar month.
- (e) The term "Operator" shall mean any person conducting the operation of a parking place or receiving the consideration for the parking or storage of motor vehicles at such parking place.
- (f) The term "Person" shall mean any natural person, partnership, unincorporated association, firm or corporation. Whenever used in any provision prescribing a fine or penalty, the word "person," as applied to partnership, shall mean partners thereof, as applied to unincorporated

associations, shall mean the members thereof, and as applied to corporations, shall mean the officers thereof.

(g) The term "Tax Collector" shall mean a tax collector appointed from time to time by the Board of Supervisors, Cumberland County, Pennsylvania, which shall initially be the Township Treasurer until a successor is appointed.

(h) The term "Township" shall mean the Township of Monroe.

(i) The term "Transaction" shall mean the transaction involved in the parking or storing of a motor vehicle at a commercial parking place for a consideration.

Section 3. A tax for general revenue purposes is hereby imposed upon all transactions of each operator with respect to each commercial parking place, at the rate of 10% of the gross receipts from all such transactions received upon and after March 01, 2015, or received prior thereto for lease or rental periods occurring on or after March 01, 2015. No person shall conduct such transaction without complying with all the provisions of this article and paying the tax hereby imposed.

Section 4. Each operator shall maintain, separately with respect to each parking place, complete and accurate records of transactions and of gross receipts of transactions. Each operator shall issue to the person paying consideration written evidence of such transactions or classes of transactions which the Tax Collector may prescribe by regulation. Where consideration in a transaction is not separately stated, the operator shall maintain such evidence and records as are necessary to segregate the consideration applicable to the transaction. Each operator shall afford the Treasurer and his designated

employees and agents access to all such records and evidence at all reasonable times and shall provide verification of the same as the Tax Collector may require.

Section 5. Every person who operates a commercial parking place as defined herein shall, on or before the 15th day of each month, prepare and file a return with the Tax Collector showing a computation of the tax due for the preceding calendar month on forms to be supplied by the Township; and, at the same time, shall pay over to the Tax Collector the entire amount of tax due.

Section 6. The Tax Collector, on behalf of the Township, shall receive and collect taxes, interests, fines and penalties imposed by this article, and shall maintain records showing the amounts received and the dates such amounts were received. The tax collector is hereby authorized to examine the books and records of any person filing a return in order to verify the accuracy of any return made or, if no return was made, to ascertain the tax due.

Section 7. The Tax Collector shall collect, by suit or otherwise, all taxes, interest, costs, fines and penalties due under this article and unpaid. If for any reason any tax is not paid when due, interest at the rate of 5% per year on the amount of unpaid tax and an additional penalty of 1% of the amount of unpaid tax for each month or fraction of month during which the tax remains unpaid shall be added and collected. Whenever suit is brought for the recovery of unpaid tax, the operator shall, in addition, be liable for the costs of collection as well as for interest and penalties. All taxes, interest and penalties collected or recovered shall be paid into the Township treasury as general revenue to be used for general revenue purposes.

Section 8. A. Enforcement notice.

1. If it appears to the Township that a violation of this article has occurred, the Township shall initiate enforcement proceedings by sending an enforcement notice as provided in this section.
2. The enforcement notice shall be sent to the violator and, if applicable, the owner of record of the parcel on which the violation has occurred, to any person who has filed a written request to receive enforcement notices regarding that parcel and to any other person requested in writing by the owner of record.

B. Enforcement Remedies

1. Violations and penalties. Any person, partnership or corporation who or which has violated or permitted the violation of the provisions of this article shall, upon being found liable therefor in a civil enforcement proceeding commenced by the Township, pay a judgment of not more than \$600 plus all court costs, including reasonable attorney fees incurred by the Township as a result thereof. No judgment shall commence or be imposed, levied or payable until the date of the determination of a violation by the district justice. If the defendant neither pays nor timely appeals the judgment, the Township may enforce the judgment pursuant to the applicable rules of civil procedure. Each day that a violation continues or each Section of this Ordinance which shall be found to have been violated shall constitute a separate violation.

2. Nothing contained in this section shall be construed or interpreted to grant to any person or entity other than the Township the right to commence any action for enforcement pursuant to this Section.

3. District justices shall have initial jurisdiction over proceedings brought under this section.

This Ordinance is being enacted pursuant to the provisions of the Pennsylvania Local Tax Enabling Act, 53 P.S. §6924.301, et seq.

ENACTED and **ORDAINED** this ____ day of _____.

Board of Supervisors of
Monroe Township

, Chairman

, Vice Chairman

, Supervisor

Attest:

, Secretary