

11-1470

AUG 19 2011

MOTION

The City of Los Angeles has a Parking Occupancy Tax. This tax is paid by the occupant of the parking space and collected by the owner. However if the owner fails to collect the tax from the occupant, they are still liable to pay the tax to the City.

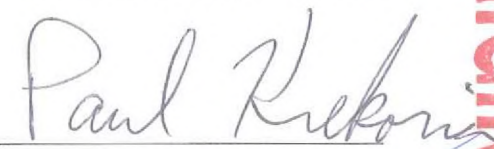
There are exemptions to this policy for certain parking facilities including City owned lots and lots for residential or hotel use. There is no exemption for parking garages that house mobile food trucks known as commissaries.

Commissaries are parking facilities used specifically by mobile trucks that provide food and therefore must maintain health standards. These trucks are required by law to park at a commissary and are charged a fee by the commissary to do so. Some commissaries also provide cleaning materials and other goods to the customers of these facilities for additional charges.

Since commissaries exist as a public health benefit as mandated by law, and are not traditional parking facilities, they should not be charged the City's Parking Occupancy Tax, and should be included in the list of exempted parking facilities.

I THEREFORE MOVE that the City Council request the City Attorney to prepare and present an ordinance amending L.A.M.C. Section 21.15.5, the Parking Occupancy Tax, to include commissaries in the list of exempted parking facilities.

PRESENTED BY: 
RICHARD ALARCÓN
Councilmember, 7th District

SECONDED BY: 


E.G. H.


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