

TO THE COUNCIL OF THE
CITY OF LOS ANGELES

Your

BUDGET AND FINANCE

Committee

reports as follows:

BUDGET AND FINANCE COMMITTEE REPORT relative to requesting an ordinance amending the Los Angeles Municipal Code (LAMC) relative to the City's Parking Occupancy Tax.

Recommendation for Council action, pursuant to Motion (Alarcón – Krekorian, et al.):

REQUEST the City Attorney to prepare and present an ordinance amending LAMC Section 21.15.5, the Parking Occupancy Tax, to include commissaries in the list of exempted parking facilities.

Fiscal Impact Statement: Neither the City Administrative Officer nor the Chief Legislative Analyst has completed a financial analysis of this report.

Community Impact Statement: None submitted.

Summary:

At its meeting of April 16, 2012, the Budget and Finance Committee considered a Motion relative to requesting an ordinance amending LAMC relative to the City's Parking Occupancy Tax. The Motion states that 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. 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. Since commissaries exist as a public health benefit as mandated by law, and are not traditional parking facilities, the Motion concludes that they should not be charged the City's Parking Occupancy Tax, and should be included in the list of exempted parking facilities. After consideration and having provided an opportunity for public comment, the Committee recommended approval of the recommendation contained in the Motion. This matter is now submitted to Council for its consideration.

Respectfully submitted,

BUDGET AND FINANCE COMMITTEE

<u>MEMBER</u>	<u>VOTE</u>
KREKORIAN:	YES
ENGLANDER:	NO
CARDENAS:	ABSENT
ROSENDAHL:	YES
KORETZ:	YES

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- Not Official Until Council Acts -