

received for parking of motor vehicles; to provide for the rate and method of collection thereof; to provide penalties for failure to comply with the provisions of said section; and matters generally related thereto.

SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,* That Section 17-709 be, and it is hereby added to the Anne Arundel County Code (1967 Edition and Supplements), Title 17, "Taxation", Subtitle 7, "Miscellaneous Taxes", to read as follows:

Section 17-709.

(a) For purposes of this Section, the following terms are defined as hereafter set forth:

- (1) "Motor Vehicle"—Any self-propelled vehicle.
- (2) "Operator"—The person controlling, conducting or operating the parking lot or garage which offers off-street parking accommodations for consideration.
- (3) "Parking"—The parking, storing, housing or keeping of a motor vehicle.
- (4) "Parking Lot"—Any outdoor area or space upon which MORE THAN TWO (2) motor vehicles are parked, stored, houses or kept for a consideration, EXCEPT THE PUBLICLY OWNED METERED SPACES, AND PARKING AREAS WITHIN THE CORPORATE LIMITS OF THE CITY OF ANNAPOLIS.
- (5) "Person"—Any individual, partnership, firm, society, club, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, or any other person acting in a fiduciary or representative capacity and any other group or combination of individuals acting as a unit.
- (6) "Transaction"—The parking, storing, housing or keeping of a motor vehicle on a parking lot or garage for a charge or other consideration.

(b) There is hereby levied and imposed upon the privilege of parking a motor vehicle in or on any parking lot or garage in Anne Arundel County, Maryland, a tax of fifteen cents (\$.15) for each motor vehicle parked in or on each parking lot or garage, for each twenty-four (24) hour period or any fraction thereof. If a motor vehicle is parked in or on any parking lot or garage for which a charge is made on a weekly or monthly basis, or on some basis other than a twenty-four (24) hour period, the amount of tax shall be computed by multiplying the sum of fifteen cents (\$.15) by the total number of days in the particular period of time involved.

(c) The tax imposed by this section shall be collected by the operator of the parking lot or garage at the time of, and in addition to, any other charges which may be made for the parking of said motor vehicle.