

COUNTY LOCAL LAWS

consideration 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 of the Anne Arundel County Code (1967 Edition and Supplements), Title 17, "Taxation", Subtitle 7, "Miscellaneous Taxes", be, and it is hereby re-enacted, without amendments, 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, housed 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