



City of Chicago  
Richard M. Daley, Mayor

Department of Law

Mara S. Georges  
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May 4, 2011

John J. George, Esq.  
Attorney at Law  
Two First National Plaza  
Suite 400  
20 South Clark Street  
Chicago, Illinois 60603

Re: [REDACTED] - Parking Tax

Dear Mr. George:

This Private Letter Ruling ("PLR") is issued pursuant to Section 5 of Uniform Revenue Procedures Ruling #3, in response to your letter dated March 4, 2011 (copy attached), concerning the Chicago Parking Lot and Garage Operations Ordinance, Chapter 4-236 of the Chicago Municipal Code ("Code") and its application to the plans of your client, [REDACTED], to provide parking for its employees in a parking garage located at [REDACTED] (the "Garage"). Based on your letter, it is our understanding that [REDACTED] will enter into a Parking Space License Agreement with the owner of the Garage, [REDACTED], to have a license to use parking spaces within the Garage solely for employee monthly parking. It is also our understanding that the Garage, in its entirety, will be used only for employee parking for the surrounding medical institutions, and that no public parking will be permitted in the Garage.

Code Section 4-236-020(g) states that "[REDACTED] shall be exempt from the collection of any tax from their employees as provided in this chapter." We believe that the intent of this provision is served by its application to the plans of your client, [REDACTED] described above. Although the Garage is owned by [REDACTED] alone, it is our opinion that the plans you describe are in keeping with the intent of the exemption.

This ruling concerns only the plans of [REDACTED] as described in your letter. It does not address the plans of any other medical institutions, as to which we would need additional information. The facts upon which this ruling is based are subject to review by the Department during the course of any audit, investigation, or hearing, and the conclusions drawn herein shall be binding only if the material facts as recited herein are correct and complete. This opinion will cease to be binding if there is a pertinent change in statutory law, case law, rules or the material facts recited herein, including any attachments.

Very truly yours,

  
Weston W. Hanscom  
Deputy Corporation Counsel

cc: Department of Revenue



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March 4, 2011

**VIA HAND DELIVERY**

Mr. Michael Luzzi  
Deputy Director, Tax Division  
City of Chicago Department of Revenue  
333 S. State St., Room 300  
Chicago, IL 60604

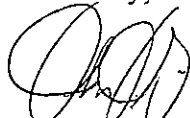
In re: [REDACTED] - Parking Tax

Dear Mr. Luzzi:

As you know, I represent [REDACTED] [REDACTED]. As part of [REDACTED] obligations under its new Planned Development, [REDACTED] will be providing parking for its employees in a parking garage located at [REDACTED] (the "Garage"). [REDACTED] has will enter into a Parking Space License Agreement with the owner of the Garage, [REDACTED], to have a license to use four hundred sixty-one (461) parking spaces within the Garage solely for employee monthly parking. [REDACTED]

[REDACTED] As per our discussion, I would respectfully request that you confirm that no City of Chicago parking tax will be applied to the monthly leasing of these parking spaces to [REDACTED] employees. Should you require any further information or have any questions whatsoever, please do not hesitate to contact me. I look forward to your response. Thank you.

Sincerely,



John J. George