



City of Chicago
Richard M. Daley, Mayor

Department of Law

Mara S. Georges
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September 14, 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 September 12, 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”).

Your letter of September 12, 2011 supplements your letter of March 4, 2011 (copy attached), and this letter supplements our response dated May 4, 2011 (copy attached).

The only significant difference we note between your letter of September 12, 2011 and your letter of March 4, 2011 is the addition of a reference to “not more than twenty-five (25) parking spaces in the Garage to be reserved for [REDACTED].” The charges for those spaces will not qualify for the exemption set forth in Code Section 4-236-020(g), concerning hospital employees. The remaining opinions set forth in our letter of May 4, 2011 will still apply.

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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September 12, 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]. In anticipation of [REDACTED] move to its new [REDACTED] [REDACTED] will be leasing a parking garage with four hundred thirty-eight (438) parking spaces located at [REDACTED] (the "Garage") from [REDACTED]. With the exception of not more than twenty-five (25) parking spaces in the Garage to be reserved for [REDACTED] [REDACTED] will operate and use the Garage in its entirety to provide parking solely for its employees and members of its hospital-based medical staff. No public parking will be permitted in the garage. As per our discussion, I would respectfully request that you confirm that no City of Chicago parking tax will be applied to the parking fees assessed for these parking spaces to [REDACTED] employees and medical staff. 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,

 (kad)

John J. George

JJG/kad

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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]. 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. The Garage, in its entirety, will be used for only employee parking for the surrounding medical institutions. [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



City of Chicago
Richard M. Daley, Mayor

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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

