

*This brochure was  
developed to provide  
helpful information  
regarding  
Parking Tax  
Requirements.*



## **City of Oakland**

*Finance and Management Agency  
Revenue Division*

150 Frank H. Ogawa Plaza, Suite #8333  
Oakland, CA 94612

Phone: (510) 238-7474  
Fax: (510) 238-7128

## ***Parking Tax Requirements***



**Tel: (510) 238-7474**

## *Who Is Required to Pay?*

Every person occupying a parking space in a parking station within the City of Oakland is required to pay the tax to the operator at the time the rent for occupancy is paid. The rate is 10% of the rent charged.

## *Who Is Responsible for Paying & Remitting?*

Parking lot operators and managing agents are equally responsible for collecting & remitting the Parking Tax to the Tax Administrator. The amount of tax shall be reported separately from the amount of rent charged. It is unlawful for any parking lot operator to advertise or hold out or state in any manner (directly or indirectly) that the tax or any part thereof will be assumed or absorbed by the operator, or that it will not be added to the rental of parking space, or that, if added, any part will be refunded.

## *When Do I Register?*

The parking lot operator or managing agent must register within thirty (30) days after ownership change, and/or before commencing business. A Parking Tax certificate will be issued upon registration, authorizing each registrant to collect the tax from the occupant. This Certificate is non-transferable and non-assignable and must be surrendered immediately to the Tax Administrator once the operation of the lot ceases or ownership is transferred. Contact the Tax Compliance Section at (510) 238-7474 for the necessary forms.

## *How Do I Report the Tax?*

Operators will be provided with a 1 year (12 month) supply of Parking Tax forms in July of each year. Operators are required to file returns, together with payment, on or before the twentieth (20th) day of each calendar month for taxes collected during the previous month.

## *What If I Pay Late?*

Payments received or postmarked after the twentieth (20th) day of the month for taxes collected during the previous month will be subject to a penalty of twenty-five percent (25%) of the tax. In addition, the operator is subject to pay the interest at the rate of one percent (1%) per month or fraction thereof on the amount of tax, including penalties, from the date on which the remittance first became delinquent until paid.

## *Who Is Exempt from Paying the Parking Tax?*

Only City owned or operated parking meters are exempt from paying Parking Tax.

## *What Happens If I Fail to Comply?*

FAILURE TO COMPLY WITH THE PARKING TAX ORDINANCE REQUIREMENTS IS A MISDEMEANOR. COLLECTION ACTION MAY BE PURSUED AGAINST THE OPERATOR.

**For more information, please contact:**

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