

CITY OF CHICAGO
DEPARTMENT OF REVENUE
PARKING LOT AND GARAGE OPERATIONS TAX RULING

Parking Lot and Garage Operations Tax Ruling #3

Subject: Advertised Rates

Effective date: June 1, 2004

Original effective date: March 1, 2001

Every operator of any parking lot or garage that advertises any rate to the public shall include the total sum of all charges and all applicable taxes as its advertised rate.

Nothing in this section shall prohibit the operator from also disclosing the amount of applicable taxes included in the advertised rate; provided that the advertised rate shall appear in larger print. Any display of the advertised rate shall include in a clear and conspicuous manner, the following language: "All taxes included."