



City of Chicago
Rahm Emanuel, Mayor

Department of Law

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<http://www.cityofchicago.org>

January 7, 2013

[REDACTED]

Re: City of Chicago Parking Tax

Dear [REDACTED]

I am writing in response to your email of January 3, 2013, requesting confirmation of the continued validity of the opinion in our letter of December 31, 2009 (copy attached), based on the following facts, which you have confirmed continue to apply:

[REDACTED]

The vendor's monthly invoices include city parking tax. It is my understanding that the [REDACTED] is exempt from the tax but a letter to that effect would be helpful as we attempt to renew our contract with the vendor.

FYI – [REDACTED] allows [REDACTED] to park their vehicles in the Vendor's parking lot but they [are] billed directly. [REDACTED] [REDACTED] have been paying the parking tax and will continue to do so as it is my understanding that they are required to pay the city parking tax."

This is to confirm that we agree with your statements quoted above: the [REDACTED] is not required to pay the City's parking tax on the amounts billed to it pursuant to the [REDACTED], but [REDACTED] are required to pay the tax for their own parking.

Very truly yours,

Weston Hanscom
Deputy Corporation Counsel
Revenue Litigation Division
Department of Law
312-744-9077

cc: Department of Finance (f/k/a Department of Revenue)





City of Chicago
Richard M. Daley, Mayor

Department of Law

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<http://www.cityofchicago.org>

December 31, 2009

[Redacted]

Re: City of Chicago Parking Tax

Dear [Redacted]

I am writing in response to your email of December 23, 2009, stating in pertinent part:

“This email is to follow up on my request for a letter from the City of Chicago noting that the [Redacted] is exempt from the city parking tax.

To recap, the [Redacted] Department of [Redacted] [Redacted] with a parking lot company for parking spaces for [Redacted]

[Redacted] The vendor’s monthly invoices include city parking tax.

It is my understanding that the [Redacted] is exempt from the tax but a letter to that effect would be helpful as we attempt to renew our contract with the vendor.

FYI – [Redacted] to park their vehicles in the Vendor’s parking lot but they [are] billed directly. [Redacted] [Redacted] have been paying the parking tax and will continue to do so as it is my understanding that they are required to pay the city parking tax.”

This is to confirm that we agree with your statements quoted above: the [Redacted] is not required to pay the City’s parking tax on the amounts billed to it pursuant to the [Redacted] are required to pay the tax for their own parking.

Very truly yours,

Weston Hanscom
Deputy Corporation Counsel
Revenue Litigation Division
Department of Law
312-744-9077

cc: Department of Revenue

