#### NO. 22-20-OR

## **ORDINANCE**

An ordinance amending the definition of rental vehicle set forth in the Allegheny County Code of Ordinances, Division 1, the Allegheny County Administrative Code, Article 808.B entitled "Rental Vehicle Taxation."

Whereas, Act 44 of 2007, which is codified at 53 Pa.C.S.A. § 8602, authorizes second class counties to impose an excise tax on each renting of a rental vehicle within that county in order to generate revenue to support transit systems; and

Whereas, acting pursuant to the legal authority provided by Act 44, Allegheny County Council passed Ordinance No. 55-07-OR/3546-07 on December 4, 2007 imposing an excise tax on each renting of a rental vehicle within the County; and

Whereas, Ordinance No. 55-07-OR/3546-07, as amended, is codified in the Allegheny County Code of Ordinances, Division 1, as part of the Allegheny County Administrative Code at Article 808.B entitled "Rental Vehicle Taxation;" and

Whereas, there is a need to clarify the definition of "rental vehicle" in the Definitions Section of Article 808B of the Administrative Code to address modes of transportation not contemplated under the original Rental Vehicle Taxation ordinance.

# The Council of the County of Allegheny hereby enacts as follows:

### SECTION 1. Incorporation of the Preamble.

The provisions set forth in the preamble to this Ordinance are incorporated by reference in their entirety herein.

## SECTION 2. Amendment of Definition of Rental Vehicle.

The definition of the term "rental vehicle" set forth in §5-808.B.01 of the County's Administrative Code is amended to read as follows:

Rental Vehicle: A private passenger motor vehicle designed to transport fifteen or fewer passengers, or a truck, trailer or semitrailer used in the transportation of property other than commercial freight, that is rented without a driver, is part of a fleet of five or more rental vehicles that are used for that purpose and owned or leased by the same person or entity, and is rented for a period of twenty-nine or

fewer consecutive days. The term "rental vehicle" shall not include a motorcycle, motor-driven cycle or scooter.

SECTION 3. <u>Severability</u>. If any provision of this Ordinance shall be determined to be unlawful, invalid, void or unenforceable, then that provision shall be considered severable from the remaining provisions of this Ordinance which shall be in full force and effect.

SECTION 4. <u>Repealer</u>. Any Resolution or Ordinance or part thereof and any regulation or part thereof prescribed, adopted and promulgated pursuant to such Resolution or Ordinance that conflicts with the provisions of this Ordinance is hereby repealed.

SECTION 5. Effective Date. This Ordinance shall become effective immediately.

Enacted in Council, this 222 day of Septement, 2020,

Council Agenda No. //60/ -20

Patrick Catena President of Council

Attest:

Jared E. Barker, Chief Clerk Allegheny County Council

Chief Executive Office

2020

Approved:

Rich Eitzgerald Chief Executive

Attest:

Jennifer M. Liptak Chief of Staff

#### **SUMMARY**

On December 4, 2007, acting pursuant to legal authority granted by Act 44 of 2007, Allegheny County Council passed Ordinance No. 55-07-OR/3546-07. This ordinance imposed an excise tax on each renting of a rental vehicle within the County. The ordinance dealing with Rental Vehicle Taxation is codified in the County's Code of Ordinance as Article 808B of the Administrative Code.

This proposed Ordinance would amend Article 808B.01 of the Administrative Code to specifically exclude the following motor vehicles from the definition of the term "rental vehicle:" a motorcycle, motor-driven cycle or scooter.

### MEMORANDUM

### OFFICE OF THE COUNTY MANAGER

TO:

Jared E. Barker

Allegheny County Council

FROM:

William D. McKain CPA

County Manager

DATE:

September 3, 2020

RE:

Proposed Ordinance

Attached is an ordinance amending the definition of rental vehicle set forth in the Allegheny County Code of Ordinances, Division 1, the Allegheny County Administrative Code, Article 808.B entitled "Rental Vehicle Taxation."

The Allegheny County Law Department has reviewed this legislation prior to submitting it to Council.

I am requesting that this item be placed on the agenda at the next Regular Meeting of Council.