



# **PARKING SURCHARGE REGULATIONS**

**ISSUED PURSUANT TO THE CITY OF MIAMI  
PARKING FACILITIES SURCHARGE ORDINANCE**

**MARCH 28, 2025**

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**CITY OF MIAMI  
PARKING SURCHARGE REGULATIONS**

***INTRODUCTION***

The City of Miami imposes a surcharge for each parking transaction at a parking facility within the City of Miami at the rate of fifteen percent (15%) for each transaction. This surcharge is levied pursuant to the authority granted by Florida Statute § 166.271 and City of Miami Article X, Sec. 35-341 to 35-347, City Code.

The surcharge is based upon gross revenue, without deduction therefrom for the cost of property bought and/or sold, materials used, labor, service or other cost, interest or discount paid, or any other expense that may be incurred directly or indirectly related to these receipts with the exception of sales taxes. NOTE: According to the Florida Department of Revenue, the Surcharge is subject to sales tax. However, each Operator is advised to consult with his or her own tax advisor regarding sales tax. Additional information may be obtained by accessing the parking surcharge website at [www.miamisurcharge.com](http://www.miamisurcharge.com).

Inquiries relevant to specific business operations not answered in these regulations should be submitted in writing to:

COMPLETE CONSULTING SERVICES GROUP, LLC.  
Parking Surcharge Administrator  
2929 SW 3rd Avenue  
Suite # 510  
Miami, FL 33129

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Principal responsibility for surcharge administration in the City of Miami is held by the Director of the Department of Finance of the City of Miami, Florida.

## **ARTICLE I – GENERAL PROVISIONS**

### Section 101- ***Definitions.***

The following words and phrases when used in these regulations shall have the meaning ascribed to them as they may appear in Article X, City Code, except where the context clearly indicates a different meaning:

- a. *City* shall mean the City of Miami, Florida.
- b. *Daily* shall mean the operation of a facility on any or all of the seven (7) days of the week, inclusive of holidays.
- c. *Fee, Charge or Exchange* shall mean the consideration paid to and including any and all compensation received or costs imposed, collected or exacted by the Operator for Parking in a Parking Facility including exchange, credit or otherwise.

*Fee, Charge or Exchange* also means the consideration paid to the Operator for goods and services ancillary to Parking, if payment for such goods and services is mandatory and not optional to the User's entering into a Parking Transaction. Examples of goods and services that may be considered ancillary to Parking include, but are not limited to, food, beverages, air fresheners, windshield cleaning, car wash, tire pressure checks, jump starts and emergency phone service. The intent of this definition is to impose the Surcharge on all consideration paid by the User as a condition to the entering into a Parking Transaction, irrespective of whether particular components of such consideration are characterized as compensation received or costs imposed for goods and services separate and apart from Parking in an attempt to evade the Surcharge.

- d. *Finance Department* shall mean the City of Miami Department of Finance and/or any Parking Surcharge administrator designated pursuant to Section 35-346(f)(3) and (5) of the City Code.
- e. *Garage* shall mean any building or other structure in which Motor Vehicles may be parked, stored, housed, or kept for a Fee, Charge or Exchange.
- f. *Gross Revenues* shall mean any and all revenue exchange or otherwise, to be determined according to generally accepted accounting principles or other comprehensive basis of accounting, derived directly or indirectly from or in connection with the Parking operation of the Parking Facility, excluding Florida State Sales Tax, but including the entire amount of compensation in whatever form.
- g. *Manager* shall mean the City Manager of the City of Miami or his or her designee.

- h. Motor Vehicle* shall mean any self-propelled vehicle operated or suitable for operation in a Parking Facility.
- i. Net Proceeds* shall mean the amount of the Surcharge remitted to the City less the allocable cost of procedures used and expenses incurred by the City to enforce collection of the Surcharge in an amount not to exceed five percent (5%).
- j. Open to the General Public* shall mean any facility in which any Fee, Charge or Exchange is collected for the use of any parking space therein regardless of when and how the Fee, Charge or Exchange is collected. The intent of this definition is to include all Parking Facilities including Parking Facilities that are used by anyone, including but not limited to any private tenant, who must pay a Fee, Charge or Exchange to the operator of the Parking Facility except for those facilities described in Section 35-345 of the City Code.
- k. Operator* shall mean any individual, partnership, association, corporation, or other entity which owns, controls, conducts, leases, operates, or causes to be operated a Parking Facility which offers Parking accommodations for a Fee, Charge or Exchange. The intent of this definition is to place the burden for collection of the Surcharge on the owner of the facility and not the entity which operates the Facility if different from the owner.
- l. Parking* shall mean the parking, storing, housing or keeping of a Motor Vehicle.
- m. Parking Facility* shall mean any use in whole or in part of any space, plot, place, lot, parcel, yard, enclosure, Parking Lot, Garage, street, building or structure that is Open to the General Public at which Motor Vehicles may be housed, stored, kept, or parked for which any Fee, Charge or Exchange is made no matter how the Fee, Charge or Exchange is collected.
- n. Parking Lot* shall mean any outdoor area or space where Motor Vehicles may be parked, stored, housed or kept for a Fee, Charge or Exchange.
- o. Parking Surcharge Administrator* shall mean the person or entity retained by the City to administer the Surcharge pursuant to Section 35-346(f)(3) and (5), City Code.
- p. Surcharge* shall mean the Parking Facilities Surcharge expressed as a percentage or in dollars levied pursuant to Article X and Florida Statute § 166.271.
- q. Surcharge Payer* shall mean either the Operator or the User.

- r. *Transaction* shall mean the parking, storing, housing or keeping of a Motor Vehicle in a Parking Facility, in the City, for a Fee, Charge or Exchange.
- s. *User* shall mean any person who drives a Motor Vehicle to, into or upon a Parking Facility for the purpose of parking or storing such vehicle for any length of time. *User* also means any person who has a vehicle taken from him or her by another to be parked or stored at a nonresidential Parking Facility.
- t. *Valet Parking services* shall mean:  
 Parking accomplished through a Valet Parking Service.  
 Fee paid for space in parking facility where the valet stores their vehicles.  
 Hourly fee paid to hire valets to park vehicles.  
 Fee paid, if any, by the vehicle operator to the valet for the valet parking services.  
 Gross receipts from the above mentioned parking transactions are subject to the parking surcharge.

*Valet Parking Service* shall also mean the placing, locating, or permitting the placing or locating of stands, tables, signage or traffic cones within the public right-of-way or otherwise restricting a portion of the street for the purposes of operating the drop-off and pick-up of vehicles to be parked. To the extent that such definition may be inconsistent with the definition of Valet Parking Service as set forth in section 35-302 thereof, and as may be amended from time to time, the latter shall govern at all times.

## **ARTICLE II – SURCHARGE RATE**

### **Section 201 – *Rate***

**The rate of the Surcharge beginning October 1, 2004 is fifteen percent (15%).**

### **Section 202 – *Levy***

- a. A Surcharge is imposed upon each User entering into a parking transaction, at a rate of fifteen percent (15%) for each such transaction, which Surcharge shall be collected by the Operator from the User, and shall be paid to City of Miami Finance Department pursuant to Article X. The Operator of the Parking Facility is responsible for the collection and transmittal of the Surcharge.
- b. Any Operator required under Article X to collect the Surcharge and who fails to do so shall be liable for the Surcharge upon the full consideration received from the User.
- c. Operators shall allow the City and Complete Consulting Services Group (Parking Surcharge Administrator) auditors, after reasonable notice, to audit, inspect, observe and examine the Operator's fiscal books, records and tax

returns, insofar as they relate to the Surcharge, to confirm the Operator's compliance with Article X. In addition, every Operator shall provide access to the Parking Facility to the Manager so the Manager can survey the Parking activity of said facility

### **ARTICLE III – LICENSES & PERMITS**

#### **Section 301 – *Business Tax Receipt & Certificate of Use***

Every Operator who operates a Parking Facility shall obtain a Business Tax Receipt and a certificate of use from the City before commencing operation of the Parking Facility. Licenses and certificates of use are not transferable among Operators nor can they be transferred from one Parking Facility to another. Any Operator who ceases to conduct the operation of a Parking Facility shall notify the City and Complete Consulting Services Group in writing within 30 days of the cessation of the Parking Facility.

### **ARTICLE IV – RECORDS AND COMPLIANCE**

#### **Section 401 – *General Requirements***

- a. Each Operator shall maintain separately for each Place of Operation having separate ingress and egress, complete and accurate records of all transactions, reflecting the total amount of consideration received from all transactions and the total amount of Surcharge collected on the basis of such consideration received. Records to be kept shall consist of, if applicable, but are not limited to:
  1. A monthly daily revenue summary showing the starting and ending ticket number, and/or transaction number, if applicable, for each series, the amount of tickets sold at each representative price and the amount of Surcharge collected.
  2. A monthly summary of all monthly parking sales reports for each facility including lists of active cards or valid hangtags, new card/hangtag issued, and deactivated card/hangtag.
  3. Unused monthly card/hangtag inventory, monthly card/hangtag inventory purchase records.
  4. A monthly validation/coupon summary showing the starting and ending number, if applicable, for each series, the amount of validations/coupon sold at each representative price and the amount of Surcharge collected.
  5. A monthly special events summary showing the starting and ending ticket number, and/or transaction number, if applicable, for each series, the amount of tickets sold, rates, and date of events.
  6. Hotel's folio account report.
  7. Parking Aged trial balance report for all locations.

8. Bank Deposit slips and Bank Statements for each location.
  9. Business Tax Receipt and certificate of use for current period.
  10. Where master meters are used, accurate records of all money collected shall be kept.
  11. Other records may be required by the Finance Department and/or Complete Consulting Services Group that fall within the guidelines of generally accepted accounting principles or other comprehensive basis of accounting.
- b. Preservation of records. All books, records, daily record sheets and ticket stubs shall be retained by the Operator of a Parking Facility for a period of three (3) years subsequent to the year of the Transaction in accordance with record retention regulations required by the Florida Sales Tax Regulations.

## Section 402 – ***Evidence of Parking Transactions***

### Manually Issued Tickets

- a. A numbered and dated ticket, issued in serial number sequence, shall be utilized. Numbers on additional ticket purchases will be continued numerically.
- b. Where an Operator conducts business at more than one location, a separate set of numbered tickets will be issued at each location.

### Mechanically Issued Tickets

- a. Tickets shall be issued to all Users in serial number sequence and/or transaction number sequence, showing the date and time of entry.
- b. Tickets shall be arranged so that part of each ticket, showing the parking period and charge, if applicable, is retained as part of the Operator's records.

When consideration in a transaction is not separately stated, the Operator shall maintain evidence and records necessary to segregate the consideration applicable to the transaction for the benefit of the User and the City, so that the proper amount of Surcharge may be determined and collected.



## Section 403 – ***Posting of Rates and Regulations<sup>1</sup>***

- a. At a minimum, every Operator will post and maintain in a conspicuous place, at each entrance, a sign or signs, printed in letters of such uniform size and character as to be easily read by prospective Users, showing the Operator’s name, lot address, Operator’s occupational license number and a schedule of rates according to one of the described methods listed below:

Example A: A complete schedule listing the total charge to the patron with the parking surcharge and sales tax included and wording indicating that amounts include sales tax and surcharge.

1 Hour	\$1.00
2 Hours	\$1.75
3 Hours	\$3.00
All Day Parking	\$4.50
Special Events	\$5.00
Monthly Leases	\$65.00
Annual Leases	\$600.00

“All amounts include City of Miami Parking Surcharge (15%) and Florida State Sales Tax (7%)”

Example B: A complete schedule listing the parking fee, the parking surcharge, applicable sales tax and the total charge to the patron:

Category	Fee	+	Surcharge	+	Sales Tax	Total
1 Hour	\$0.81	+	\$0.12	+	\$0.07	\$1.00
2 Hours	\$1.63	+	\$0.24	+	\$0.13	\$2.00
3 Hours	\$2.44	+	\$0.36	+	\$0.20	\$3.00

- b. In addition to rates, all signs shall contain the following language: “The Surcharge imposed by this Parking Facility is enacted pursuant to Article

<sup>1</sup> Neither the City of Miami nor Complete Consulting Services Group can verify, confirm or otherwise support the decision of any Operator whether or not to collect or remit Florida Sales Tax. The methods and illustrations provided are for the purpose of calculating the City’s Parking Surcharge based upon parking fees charged. Any decision regarding collection and/or remittance of Florida Sales Tax is made at the Operator’s own risk and should be based upon information provided by the Florida Department of Revenue and/or any advice received from an independent tax consultant.

X, Sec. 35-341 et seq., City Code and Parking Surcharge Regulations, copies of which can be obtained at Miami City Hall and at The Parking Surcharge website [www.miamisurcharge.com](http://www.miamisurcharge.com).”

#### Section 404 – **Violation**

- a. Whenever any Operator fails to collect or remit to the City the Surcharge imposed within the time limit therefore, the City shall assess the Operator the amount of Surcharge due, plus interest at the rate of one percent (1%) per month or any fraction thereof, and a penalty of ten percent (10%) of the Surcharge due on uncollected or unremitted amounts. In addition, if the Operator remits the payment on time but fails to submit the return form, the payment shall be considered incomplete and the Operator shall be subject to the same penalties described above.
- b. Whenever any Operator fails to keep records from which the Surcharge may be accurately computed, the Manager may make use of a factor developed by surveying the operator or other Operators of a similar type Parking Facility, or otherwise compute the amount of Surcharge due, and this computation shall be prima facie correct.
- c. In addition, an Operator of a Parking Facility who fails to comply with Article X and/or Regulations shall be subject to the penalties described in Article X. Sec. 35-347.

#### Section 405 – **Failure to comply; penalties.**

- (a) The operator of a parking facility who:
  - (1) Fails, neglects or refuses to collect the surcharge;
  - (2) Fails, neglects or refuses to remit the surcharge;
  - (3) Fails, neglects or refuses to keep accurate records;
  - (4) Submits any incomplete, false or fraudulent return;
  - (5) Refuses to permit the manager to examine books, records and papers relating to the surcharge; or
  - (6) Fails to fully comply with any or all rules or regulations promulgated by the manager pursuant to the authority contained herein, or to keep complete and proper records as required, shall be subject to the following penalties for each offense:
    - (i) Have his or her local business tax receipt revoked;
    - (ii) Have a lien placed upon the parking facility for the sums owed plus interest pursuant to law;
    - (iii) Be subject to an administrative fine in the amount of \$500.00;

- (iv) Be required to comply with stricter reporting requirements; and/or
  - (v) In addition to any other penalties provided in this section, upon the finding of a violation based on this section, the operator shall pay treble fees; be subject to denial, revocation, or suspension of its permit, certificate of use, temporary certificate of use, and/or business tax receipt for a time period not to exceed two years after a hearing before the code enforcement board pursuant to chapter 2, article X of the City Code; and/or debarment pursuant to section 18-107 of the City Code.
- (b) The operator of a parking facility who:
  - (1) Has outstanding surcharge payments for three months;
  - (2) Has outstanding penalty and interest payments for three months;
  - (3) Fails to maintain complete and accurate records as stipulated by the ordinance;
  - (4) Fails to comply after receiving two notifications regarding compliance with the ordinance; or
  - (5) Fails to comply with an audit request after the manager has reasonably attempted to schedule such audit shall be subject to additional reporting requirements including:
    - (i) The operator of the parking facility will be required to register parking slips, receipts, chits, tickets or the like with the manager.
    - (ii) The operator of the parking facility will be required to complete and submit a "Parking Surcharge Recap Monthly Report."
    - (iii) The operator of the parking facility may be required to install parking revenue control equipment in said facility, as approved by the city manager or city commission.
    - (iv) The operator of the parking facility may be required to cease operation for a period of 30 days.
    - (v) In addition to any other penalties provided in this section, upon the finding of a violation based on this section, the operator shall pay treble fees; be subject to denial, revocation, or suspension of its permit, certificate of use, temporary certificate of use, and/or business tax receipt for a time period not to exceed two years after a hearing before the code enforcement board pursuant to chapter 2, article X of the City Code; or debarment pursuant to the City Code.
- (c) Repeat operator violations. The operator of the parking facility who:
  - (1) Has been found to have underreported parking revenue or parking surcharge amounts;
  - (2) Has been found to not maintain complete and accurate records as stipulated by the ordinance;

- (3) Has been assessed an administrative fine more than once; or
- (4) Has been found violating any part of this section more than once shall be subject to:
  - (i) The operator shall continue to be subject to all remedies noted in subsection (a)(6).
  - (ii) The operator of the parking facility shall be required to cease operation for a period of 30 days.
  - (iii) The operator of the parking facility shall be required to install parking revenue control equipment which will monitor and count the number of vehicles admitted to and leaving from a parking facility. This equipment shall be approved by the city manager or city commission. This type of equipment shall have entrance and exit counters that count every vehicle that enters and exits a parking facility and shall include non-resettable, continuous counters. The equipment shall be used and effective during operating hours.
- (d) Further, the city is authorized to seek injunctive or other equitable relief to enforce compliance with this article.

## **ARTICLE V – REGISTRATION, RETURNS, PAYMENTS AND COLLECTION**

### **Section 501 – *Required Forms***

- a. Registration Form. Each Operator, on forms prescribed by the Manager, shall annually register with Complete Consulting Services Group for the operation of a Parking Facility within the City limits and at which time will be assigned a property identification number. The forms shall, at a minimum, include the following information:
  1. Company, Facility, Operator and Owner identification and contact information;
  2. Rate information for each category of activity on the registration form. The City is to be notified in writing of any change in such rates within seven (7) days of any change;
  3. Detailed schematic or drawing of Parking Facility perimeters including the names and/or numbers of the streets bordering the facility indicating all entrances and exits for each Parking Facility. The City shall be notified of any alterations made to any location by way of a revised drawing within seven (7) days of any alteration.
- b. Return Form. The parking surcharge remittance form(s) must be received by the City on or before the 20th of the month. Each Operator, shall file each month the returns for the preceding month showing the consideration received with respect to each Parking Facility during the preceding month together with the amount of Surcharge due and collected thereon. Returns and payments received after the 20th are late and are subject to the penalties described in Section 404. However, if the 20th falls on a Saturday, Sunday, Federal or State Holiday, returns are timely if received on the first working day following the 20th. At the time of filing the return, the Operator shall pay to the Finance Department all Surcharge due and collected for the period to which the return applies. The Surcharge due and collected is levied on and shall include, but is not limited to, all hourly, daily, weekly, monthly, yearly, evening, event, validation programs, valet, lease and prepaid amounts charged and collected by every Operator. Each Operator shall collect the Surcharge imposed by Article X and shall be liable to the City of Miami as an agent thereof for payment.

1. Individual payment return forms shall be required for each Parking Facility and when filed with the payment of any Surcharge due, shall provide the information thereon as follows:
  - (a) Property identification number, assigned by the City upon registration;
  - (b) Operator's Business Tax Receipt number;
  - (c) Operator's Certificate of Use number;
  - (d) Period for which the Surcharge is remitted;
  - (e) Due date for the period for which the Surcharge is remitted;
  - (f) Total monthly Gross Revenues of each category of transactions. Categories would include, but are not limited to daily, lease, validation, event, meter/coin and other amounts;
  - (g) Surcharge collection calculation;
  - (h) Operator's name and mailing address;
  - (i) Parking Facility location;
  - (j) Signature of Surcharge payer or agent.
- c. Parking Surcharge Recap Monthly Report. The City must receive from Each Violator, the Parking Surcharge Recap Monthly Report on or before the 20th of each month in addition to the returns for the preceding month showing the consideration received with respect to each Parking Facility during the preceding month together with the amount of Surcharge due and collected thereon. Returns, payments and parking surcharge monthly reports received after the 20<sup>th</sup> are late and are subject to the penalties described in Section 404. However, if the 20<sup>th</sup> falls on a Saturday, Sunday, Federal or State Holiday, returns are timely if received on the first working day following the 20<sup>th</sup>.

The forms shall, at a minimum, include the following information:

- (a) Property identification number, assigned by the City upon registration;
  - (b) Period for which the Surcharge is remitted;
  - (c) Total monthly Gross Revenues of each category of transactions. Categories would include, but are not limited to transient (daily), valet, event, monthly lease, and other amounts.
- d. The City may require additional information when necessary for auditing purposes.
- e. Forms for said returns may be obtained from Complete Consulting Services Group or the website [www.miamisurcharge.com](http://www.miamisurcharge.com). **Surcharge payment and forms must be forwarded to: City of Miami, P.O. Box 862634, Orlando, Florida 32886-2634.** Failure to obtain or receive the necessary forms will not excuse the Operator for failure to file a return and pay the Surcharge due and collected in a timely manner.
- f. Where an Operator is an individual, he or she shall personally sign the return; if a partnership, a signature of one general partner is required; if a corporation, the return shall be signed by the officer of the corporation authorized to file Surcharge returns.
- g. If an Operator operates more than one Parking Facility, each place of operation must be registered with Complete Consulting Services Group, and a return for each individual place of operation is required to be filed with the data to each, separately reported for every month and part thereof of said activity.
- h. A return will not be considered filed unless the Operator complies with all the above provisions pertaining to filing of returns and includes all the information requested on the prescribed forms.

#### Section 502 – ***Payment of Surcharge***

The parking surcharge payments must be received by the City on or before the 20th of the month. Each Operator shall file the returns for the preceding month's transactions and shall include the payment of the Surcharge due and collected. Returns and payments received after the 20th are late and are subject to the penalties described in Section 404. However, if the 20th falls on a Saturday, Sunday, Federal or State holiday, returns are timely if received on the first working day following the 20th. Payments shall be made by check or money order drawn to the order of the City of Miami.

### Section 503 – ***Acceptance of Surcharge Return***

- a. Retention of the return filed by the Operator and/or negotiation by the City of the payment tendered therewith does not constitute a final acceptance by the City of the accuracy or completeness of the Surcharge payment. The City may also elect to treat any such filing and/or payment as a partial disposition of the Operator's liability.
- b. The City reserves the right to make spot checks of returns filed, to make such corrections as appear necessary upon the face of the return, to submit additional billings or request added information, and to make refunds or credits based on the self-assessed returns without accepting as final any document or payment arising from such cursory examination.

All returns received, payments negotiated, credits applied or refunds remitted are conditional.

### Section 504 – ***Collections and Interest***

The City may collect all unpaid Surcharges, interest, costs, fines and penalties due under Article X by using any available legal or equitable action. Whenever any Operator fails to collect or remit to the City the Surcharge imposed within the time limit, the City may assess the Operator the amount of Surcharge due, plus interest at the rate of one percent (1%) per month or any fraction thereof, and a penalty of ten percent (10%) of the Surcharge due on uncollected or unremitted amounts.

## **ARTICLE VI – SURCHARGE PAYER REMEDIES**

### Section 601 – ***Request for Review***

- a. Any Surcharge Payer who believes that the Surcharge or a related interest or penalty is improper, incorrect or illegal, may apply for a refund by requesting a review of the Surcharge with the Parking Surcharge Administrator within one (1) year of the date of payment of the Surcharge. The request shall be in writing and verified, stating under penalty of perjury the specific grounds upon which the claim is founded. An address for notification of the Payer shall be provided.
- b. The Parking Surcharge Administrator shall review the request and render a decision within thirty (30) days of receipt of the request. The findings of the Parking Surcharge Administrator shall be served or mailed to such Surcharge Payer at the address provided.



Any Surcharge Payer aggrieved by the decision of the Parking Surcharge Administrator may, within thirty (30) days after receipt of such decision, serve a written appeal to the Manager or his or her designee.

## **ARTICLE VII – COMPUTATION OF SURCHARGE**

### Section 701 – ***Surcharge Calculation***

The City will accept payment of the Surcharge employing one of the techniques listed below to compute the Surcharge and must be consistent in each Surcharge reporting period.

**Technique A:** Where total collections include the parking charge plus the Surcharge, the total collections are multiplied by the reciprocal Surcharge rate of **.130435**. See below example of **Technique A:**

Total Collections (Total includes Surcharge less Sales Tax)	X	Reciprocal Surcharge Rate	=	Parking Surcharge Due
\$6,000.00	X	0.130435	=	\$782.61
\$5,850.00	X	0.130435	=	\$763.04

**Technique B:** The Surcharge total taken from the individual cash register tapes showing the parking fee, the Surcharge charged, the sales tax charged and the total collected; or individual Surcharge records for each ticket showing the complete transaction.

**Technique C:** Where individual Surcharge collection records are not kept for each ticket, fifteen percent (15%) of the entire parking fee paid by the customer will be collected. See below example of **Technique C:**

Parking Fee (less Sales Tax)	X	Surcharge Rate	=	Parking Surcharge Due
\$1,000.00	X	15% Rate	=	\$150.00
\$1,550.00	X	15% Rate	=	\$232.50

**Technique D:** Where individual Surcharge collection records include the parking charge, sales tax & Surcharge, divide by reciprocal of sales tax and Surcharge rate and then multiplied by Surcharge percentage. See below example of **Technique D:**

Parking Fee (includes Sales Tax & Surcharge) / Sales Tax / Surcharge X Surcharge Rate (%) = Parking Surcharge Due					
\$5,000.00	/ 1.07	/ 1.15	X 15%	=	\$609.50
\$6,580.00	/ 1.07	/ 1.15	X 15%	=	\$802.11