

City of Philadelphia



(Bill No. 180392)

AN ORDINANCE

Amending Chapter 19-1400 of The Philadelphia Code, entitled "Realty Transfer Tax," by amending Section 19-1405, entitled "Excluded Transactions," by replacing gendered marital signifiers.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Section 19-1405 of The Philadelphia Code is hereby amended to read as follows:

§ 19-1405. Excluded Transactions.

The tax imposed by Section 19-1403 shall not be imposed upon:

* * *

(6) A transfer between *spouses* [husband and wife], between persons who were previously *spouses* [husband and wife] who have since been divorced, provided the property or interest therein subject to such transfer was acquired by the *spouses* [husband and wife] or *one spouse* [husband or wife] prior to the granting of the final decree in divorce, between parent and child or the spouse of such child, between stepparent and stepchild or the spouse of a stepchild, between brother or sister or spouse of a brother or sister, between a grandparent and grandchild or the spouse of such grandchild and between any life partners, except that a subsequent transfer by the grantee within one year shall be subject to tax as if the grantor were making such transfer. The parties to any such a transfer shall jointly sign the Philadelphia Real Estate Transfer Tax Certification Affidavit as issued by the Revenue Department. For purposes of this paragraph, the term "life partner" shall mean a member of a Life Partnership that is verified pursuant to § 9-1123.

* * *

SECTION 2. This Ordinance shall take effect immediately.

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Explanation:

[Brackets] indicate matter deleted.

Italics indicate new matter added.

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CERTIFICATION: This is a true and correct copy of the original Bill, Passed by the City Council on June 7, 2018. The Bill was Signed by the Mayor on June 20, 2018.



Michael A. Decker
Chief Clerk of the City Council