



City of Philadelphia

City Council
Chief Clerk's Office
402 City Hall
Philadelphia, PA 19107

BILL NO. 250212

Introduced March 13, 2025

Councilmember Bass for Council President Johnson

**Referred to the
Committee of the Whole**

AN ORDINANCE

To amend Chapter 19-4400 of The Philadelphia Code, entitled “Development Impact Tax,” to end imposition of the tax, under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-4400 of The Philadelphia Code is hereby amended as follows:

TITLE 19. FINANCE, TAXES AND COLLECTIONS

* * *

CHAPTER 19-4400. DEVELOPMENT IMPACT TAX

§ 19-4401. Imposition of Tax.

(1) There is hereby imposed a tax on the privilege of constructing any structure for human occupancy for residential purposes, or making any improvements to any such structure, for which a building permit is required pursuant to Section A-301.1.1. *Imposition of the tax shall expire on June 30, 2025, and no new tax shall be imposed or charged pursuant to this Chapter 19-4400 in connection with any building permit application filed on or after that date. Expiration of the tax shall not change the validity or enforceability of taxes imposed and due to be paid on or after July 1, 2025, in connection with permit applications filed before July 1, 2025.*

* * *

SECTION 2. This Ordinance shall take effect immediately.

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Explanation:

Italics indicate new matter added.