

# City of Philadelphia



(Bill No. 100224)

## AN ORDINANCE

Amending Chapter 19-500 of The Philadelphia Code, entitled “Taxes and Rents - General,” by adding a new Section 19-511, entitled “Electronic Payments and Filings,” providing for mandatory and voluntary payment by electronic funds transfer and electronic filing, all under certain terms and conditions.

*THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:*

SECTION 1. Chapter 19-500 of The Philadelphia Code is hereby amended to read as follows:

### CHAPTER 19-500. TAXES AND RENTS – GENERAL.

\* \* \*

#### *§19-511. Electronic Payments and Filings.*

*(a) The Department may prescribe by regulation the terms and conditions under which returns are to be filed by the taxpayer electronically, and under which payments are to be made to the City by electronic funds transfer (EFT), including requirements for mandatory electronic filing, or payment by EFT, where appropriate in light of the size or frequency of the liability or payment. EFT includes automated clearinghouse debits, automated clearinghouse credits, and any other means that may be available to obtain funds due the City in the most expeditious manner.*

*(b) A taxpayer who fails to comply with a mandatory electronic filing requirement shall, in addition to any penalties owing under § 19-509(4)(e), be subject to a penalty of \$500.*

*(c) A taxpayer who fails to comply with a mandatory electronic payment requirement shall, in addition to any interest, penalties and fees owing under Section 19-509, be subject to a penalty, as follows:*

*(.1) If the amount to be paid electronically does not exceed \$10,000: five percent (5%) of the amount to be paid electronically.*

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*(.2) If the amount to be paid electronically is more than \$10,000, but less than \$50,000: five hundred dollars (\$500).*

*(.3) If the amount to be paid electronically is \$50,000 or more: one percent (1%) of the amount to be paid electronically.*

[§19-511.] §19-512. Construction. \* \* \*

[§19-512.] §19-513. Administration and Enforcement. \* \* \*

[§19-513.] § 19-514. Tax Amnesty Program. \* \* \*

SECTION 2. This Ordinance shall take effect immediately, provided that no electronic filing or payment requirement shall be effective until on or after July 1, 2010.

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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 17, 2010. The Bill was Signed by the Mayor on June 30, 2010.



Michael A. Decker  
Chief Clerk of the City Council