

City of Philadelphia



(Bill No. 100184)

AN ORDINANCE

Amending Section 19-513 of The Philadelphia Code, entitled “Tax Amnesty Program,” by providing for treatment of additions to tax, and making technical amendments, under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Section 19-513 of The Philadelphia Code is hereby amended to read as follows:

§19-513. Tax Amnesty Program.

* * *

(2) The Revenue Commissioner shall promulgate rules and regulations to implement the Program, consistent with the following:

* * *

(g) The Department shall execute an agreement with a participating taxpayer that:

* * *

(.2) Sets forth the taxpayer’s obligation during the Amnesty Period to make payment of all delinquent taxes plus 50% of accrued interest, provided that for purposes of this subsection, *the “[additions] addition to tax” equal to fifteen percent (15%) of the tax due, imposed pursuant to [§19-1101 or] §19-1303(4)(a), including any addition added on January 1, 2010; and the “addition” equal to ten-and-one-half percent (10½%) provided for by § 19-1101(1), (2); shall be considered part of the tax principal delinquency and shall not be treated as accrued interest;*

* * *

Explanation:

City of Philadelphia

BILL NO. 100184 continued

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[Brackets] indicate matter deleted.
Italics indicate new matter added.

City of Philadelphia

BILL NO. 100184 continued

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City of Philadelphia

BILL NO. 100184 continued

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CERTIFICATION: This is a true and correct copy of the original Bill, Passed by the City Council on April 22, 2010. The Bill was Signed by the Mayor on April 28, 2010.



Michael A. Decker
Chief Clerk of the City Council