



City of Philadelphia

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

**BILL NO. 190358
(As Amended, 6/10/19)**

Introduced May 2, 2019

Councilmember Green

**Referred to the
Committee on Finance**

AN ORDINANCE

Amending Chapter 19-2600 of The Philadelphia Code, entitled "Business Income and Receipts Taxes," by amending Section 19-2606, entitled "Returns," to revise filing requirements, under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-2600 of The Philadelphia Code is hereby amended to read as follows:

CHAPTER 19-2600. BUSINESS INCOME AND RECEIPTS TAXES

* * *

§ 19-2606. Returns.

* * *

(4) A person whose Taxable Receipts in a given year are reduced to or below zero by the exclusion from the definition of "Receipts" provided under paragraph (14) of that definition (relating to the exclusion of the first \$100,000 in taxable receipts) and who, as a result of such exclusion, owes no tax under this Chapter, shall not be required to file a return.

SECTION 2. This Ordinance shall apply to tax years 2020 and thereafter.

City of Philadelphia

BILL NO. 190358, as amended continued

Explanation:

Italics indicate new matter added.