

City of Philadelphia



(Bill No. 250212)

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.

* * *

(3) *Exemptions. No tax required by this Chapter shall be imposed upon the following improvements.*

* * *

(d) *Improvements that the Department of Planning has certified are either:*

(.1) made in connection with a rental-housing project funded in whole or part by a loan or grant from the City, which project will be bound by either a restrictive covenant or a regulatory agreement with the City that requires that that all units must satisfy the standards for Moderate Income rental housing set forth in Section 14-702(7) of the Code; or

(.2) made in connection with a project for owner-occupied housing that involves improvements on land that has been provided by the City at a below market price and that will be bound by either a restrictive covenant or a

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regulatory agreement with the City which provides that each owner-occupied unit be sold to one or more members of a household with household earnings up to one hundred percent (100%) of the Area Median Income, adjusted for household size, as reported by HUD for the Philadelphia Metropolitan Statistical Area at the time of sale.

(.3)For purposes of this Subsection 19-4401(3)(d), the term City shall include the City and any City or Commonwealth land-holding or housing-financing agency.

* * *

SECTION 2. This Ordinance shall take effect immediately.

Explanation:

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 12, 2025. The Bill was Signed by the Mayor on June 13, 2025.

A handwritten signature in black ink, reading "Elizabeth McCollum". The signature is fluid and cursive, with the first name "Elizabeth" and last name "McCollum" clearly distinguishable.

Elizabeth McCollum
Chief Clerk of the City Council