



# City of Philadelphia

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

**BILL NO. 180606**

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**Introduced June 7, 2018**

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**Councilmember Gym**

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**Referred to the  
Committee on Finance**

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## **AN ORDINANCE**

Amending Section 19-1806 of The Philadelphia Code, entitled "Authorization of Realty Use and Occupancy Tax," to further authorize the Board of Education of the School District of Philadelphia to impose a tax on the use or occupancy of real estate within the School District of Philadelphia and to set the rate for such tax, and making technical changes; all under certain terms and conditions.

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

SECTION 1. Section 19-1806 of The Philadelphia Code is hereby amended to read as follows:

§19-1806. Authorization of Realty Use and Occupancy Tax.

\* \* \*

(2) Imposition of the Tax.

\* \* \*

(b) The Board of Education of the School District of Philadelphia is authorized to impose a tax for general school purposes on the use or occupancy of real estate within the School District of Philadelphia during the tax years beginning July 1, 2001, July 1, 2002, July 1, 2003, July 1, 2004, July 1, 2005, July 1, 2006, July 1, 2007, July 1, 2008, July 1, 2009, July 1, 2010, July 1, 2011, July 1, 2012, July 1, 2013, July 1, 2014, July 1, 2015, July 1, 2016, July 1, 2017, *July 1, 2018*, and thereafter for the purpose of carrying

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on any business, trade, occupation, profession, vocation, or any other commercial or industrial activity. This tax is imposed on the user or occupier of real estate.

\* \* \*

(4) Rate and Computation of Tax.

\* \* \*

(c) Computation for Tax Years beginning on or after July 1, 2013. The tax to be paid by the user or occupier, for the tax year beginning July 1, 2013, and for all tax years thereafter, shall be computed as follows:

\* \* \*

(.4) For purposes of this subsection (c):

\* \* \*

(B) The Exemption Amount shall be as follows:

| <u>Tax Year Beginning</u>                                    | <u>Exemption Amount</u>       |
|--|-------------------------------|
| July 1, 2013   | \$177,000 per property        |
| July 1, 2014   | \$177,000 per property        |
| July 1, 2015 [and thereafter]<br><i>through July 1, 2017</i> | \$165,300 per property        |
| <i>July 1, 2018, and thereafter</i>                          | <i>\$157,233 per property</i> |

\* \* \*

(C) The Tax Rate shall be as follows:

| <u>Tax Year Beginning</u> | <u>Tax Rate</u> |
|---------------------------|-----------------|
|---------------------------|-----------------|

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July 1, 2013                      one and thirteen hundredths percent  
(1.13%)

July 1, 2014                      one and thirteen hundredths percent  
(1.13%)

July 1, 2015 [and thereafter]   one and twenty-one hundredths  
*through July 1, 2017*           percent (1.21%)

*July 1, 2018, and thereafter*   *one and twenty-seven hundredths*  
*percent (1.27%)*

\*   \*   \*

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**Explanation:**

[Brackets] indicate matter deleted.

*Italics* indicate new matter added.

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