



# City of Philadelphia

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

**BILL NO. 260202**

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**Introduced March 12, 2026**

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**Councilmember Gilmore Richardson  
for  
Council President Johnson**

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**Referred to the  
Committee of the Whole**

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## **AN ORDINANCE**

Amending Chapter 19-2400 of The Philadelphia Code, entitled "Hotel Room Rental Tax," by providing for an additional excise tax on hotel room rentals, all under certain terms and conditions.

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

SECTION 1. Chapter 19-2400 of The Philadelphia Code is hereby amended as follows:

TITLE 19. FINANCE, TAXES AND COLLECTIONS

\* \* \*

CHAPTER 19-2400. HOTEL ROOM RENTAL TAX

\* \* \*

*§ 19-2402.3. Imposition and Rate of Supplemental Hotel Room Rental Tax.*

(1) *There is hereby imposed, in addition to the tax imposed by the preceding Sections 19-2402, 19-2402.1 and 19-2402.2, and notwithstanding any maximum rate of tax set forth therein, an excise tax of two percent (2%) on the consideration received by each operator of a hotel within the City from each transaction of renting a room or rooms to accommodate transients.*

(2) *The tax imposed pursuant to this Section shall be collected by the operator from the patron of the room and paid over to the City pursuant to Sections 19-2403 and*

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*19-2405 and shall be known as the Supplemental Hotel Room Rental Tax. However, a booking agent, acting for an operator, may collect and remit the tax, and an operator shall not be responsible for collecting and remitting the Supplemental Hotel Room Rental Tax on any transaction for which it has received confirmation that the booking agent has collected and remitted the tax, and further provided that in the case of a booking agent acting for an operator of a dwelling unit used for limited lodging, as defined in subsection 14-604(13) of the Code, in connection with the collection of the consideration for the rental from the purchaser, the booking agent shall collect and remit the tax.*

\* \* \*

§ 19-2403. Deposit and Distribution of Tax Revenues.

(1) [The] *Except as provided in subsection (6) below, the Department shall collect the tax from the operator or booking agent and deposit the revenues received from the tax in special funds established for purposes set forth herein.*

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(6) *With respect to revenues received pursuant to Section 19-2402.3, relating to Imposition and Rate of Supplemental Hotel Room Rental Tax, they shall be deposited and utilized in a manner consistent with any requirements established by Commonwealth authorizing legislation.*

\* \* \*

SECTION 2. Effective date. This ordinance shall be effective 60 days after the effective date of authorizing legislation of the Commonwealth.