



# City of Philadelphia

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

## **BILL NO. 240087-A (As Amended on the Floor, 5/9/2024)**

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**Introduced February 8, 2024**

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**Councilmembers Landau, Brooks, Harrity, Young, O'Rourke, Gauthier, Jones and Driscoll**

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**Referred to the  
Committee on Commerce & Economic Development**

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### **AN ORDINANCE**

Amending Chapter 9-600 of The Philadelphia Code, entitled "Service and Other Businesses", by adding a new section regulating the operation of establishments providing tax preparation services and providing for remedies, all under certain terms and conditions.

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

SECTION 1. Chapter 9-600 of The Philadelphia Code is hereby amended as follows:

#### **CHAPTER 9-600. SERVICE AND OTHER BUSINESSES**

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§ 9-630. [Reserved] *Tax Preparation Services.*

*(1) Definitions.*

- (a) Tax Preparation Services Provider. An individual or business involved in providing a service to consumers involving preparation of, federal, state, or City tax returns or related filings.*
- (b) Consumer. An individual or couple filing taxes jointly or a business consisting of a self-employed person, but not including a business with one or more employees other than the business owner.*

*(2) Authorization.*

# City of Philadelphia

BILL NO. 240087, as amended continued

*(a) The Department of Revenue shall provide information on its publicly-available webpage, in a prominent location, concerning the availability of no cost tax preparation services provided by the City, Commonwealth, Federal Government, registered non-profit organizations and legal aid services.*

## *(3) Prohibited Conduct.*

*(a) No Tax Preparation Services Provider shall provide service to a consumer unless:*

*(.1) The Tax Preparation Service Provider has provided a listing of the cost of the services offered to the consumer and any additional fees that may be charged; and*

*(.2) Such consumer has acknowledged receipt of such information by providing evidence of receipt, such as signing a copy of such document, or digitally certifying awareness of the cost of services; and*

## *(4) Remedies.*

*a. The penalty for a violation of this Section shall be a fine of \$500 for each offense.*

*b. Any person aggrieved by a Tax Preparation Services Provider's violation of this Section 9-630 shall have a right of action against such Provider and may recover for each such violation:*

*(.1) Actual damages;*

*(.2) Reasonable attorney's fees and court costs;*

*(.3) Such other relief, including injunctive relief, as the court may deem appropriate.*

\* \* \*

SECTION 2. This Ordinance shall take effect November 1, 2024.