



City of Philadelphia

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

BILL NO. 010571

Introduced October 4, 2001

Councilmember Nutter

**Referred to the
Committee on Rules**

AN ORDINANCE

Amending Chapter 19-1800 of The Philadelphia Code, entitled "School Tax Authorization," by revoking the authority of the Board of Education of the School District of Philadelphia to impose the liquor sales tax after a certain date, under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-1800 of The Philadelphia Code is hereby amended to read as follows:

CHAPTER 19-1800. SCHOOL TAX AUTHORIZATION.

* * *

§19-1805. Authorization of Liquor Sales Tax.

* * *

(2) Imposition of the Tax. The Board of Education of the School District of Philadelphia is authorized to impose a tax for general public school purposes upon sales at retail in the District of liquor and malt and brewed beverages which are sold or dispensed during Tax Year 1994, or any part thereof, and [for] *during* each tax year *or part of such tax year* thereafter *until this authorization is revoked under the provisions of subsection (8)*, by any hotel, restaurant, or club, or other person licensed by the Commonwealth of Pennsylvania to sell or dispense liquor or malt or brewed beverages. The rate of the tax to be fixed by the Board of Education for Tax Year 1993, and for each tax year thereafter *while this authorization remains in effect*, shall be levied at the rate of ten percent (10%) of the sale price.

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(8) *Revocation of authorization to impose the liquor tax. The authorization given to the Board of Education under this §19-1805 to impose the liquor sales tax shall expire on the first day the Board of Education is authorized to impose a new tax pursuant to a statute enacted by the General Assembly that expressly provides that such new tax is intended to replace the liquor sales tax by providing revenues at least as great as those generated by the liquor sales tax.*

* * *

Explanation:

[Brackets] indicate matter deleted.
Italics indicate new matter added.