

City of Philadelphia



(Bill No. 250707)

AN ORDINANCE

Amending Chapter 19-4400 of The Philadelphia Code, entitled “Development Impact Tax,” to clarify the exemption for rental housing projects, all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Title 19 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.

* * *

(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 or other agreement with the City that *provides* [requires that] that all units must [satisfy] *meet* the [standards for] *definition of* Moderate Income rental housing set forth in Section 14-702(7)(a)(.1)(.a) of the Code; or

* * *

SECTION 2. Section 1 of this Ordinance shall be retroactive to July 1, 2025.

Explanation:

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

City of Philadelphia

BILL NO. 250707 continued

Certified Copy

CERTIFICATION: This is a true and correct copy of the original Bill, Passed by the City Council on November 20, 2025. The Bill was Signed by the Mayor on December 3, 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