



# City of Philadelphia

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

**BILL NO. 060955**

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**Introduced December 14, 2006**

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**Councilmembers Kenney and DiCicco**

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**Referred to the  
Committee on Finance**

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## **AN ORDINANCE**

Amending Section 19-1805 of The Philadelphia Code, entitled "Authorization of Liquor Sales Tax," by authorizing the School District of Philadelphia to impose the "liquor by the drink" tax on "free" drinks provided to patrons of licensed gaming facilities and other establishments; all under certain terms and conditions.

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

SECTION 1. Section 19-1805 of The Philadelphia Code is hereby amended to read as follows:

§19-1805. Authorization of Liquor Sales Tax.

(1) Definitions. In this Section the following definitions shall apply:

\* \* \*

(d) Sale. Any transfer at retail for consideration in any manner or by any means whatsoever of liquor and malt and brewed beverages, but the term shall not include any transaction which is subject to tax by the Commonwealth of Pennsylvania under the Tax Reform Code of 1971.

(i) *For purposes of this Section, "sale" and "sale at retail" shall include the furnishing of drinks without charge to a person who patronizes a licensed gaming facility or other establishment, in consideration of such person's patronage.*

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(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 each tax year thereafter, 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, shall be levied at the rate of ten percent (10%) of the sale price. *The Commissioner shall by regulation establish procedures to determine the sale price of drinks furnished without charge that meet the definition of "sale" and "sale at retail" set forth in §19-1805(1)(d)(i).*

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**Explanation:**

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