



City of Philadelphia

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

BILL NO. 250202

Introduced March 13, 2025

Councilmember Thomas for Council President Johnson

**Referred to the
Committee of the Whole**

AN ORDINANCE

Amending Section 19-1806 of The Philadelphia Code, entitled "Authorization of Realty Use and Occupancy Tax," to eliminate certain exemptions, 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 to read as follows:

TITLE 19. FINANCE, TAXES AND COLLECTIONS

* * *

CHAPTER 19-1800. SCHOOL TAX AUTHORIZATION

* * *

§ 19-1806. Authorization of Realty Use and Occupancy Tax.

* * *

(4) Rate and Computation of Tax.

* * *

(c) Computation for Tax Years beginning on or after July 1, 2013. The tax to be paid by the user or occupier, for the tax year beginning July 1, 2013, and for all tax years thereafter, shall be computed as follows:

* * *

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(.4) For purposes of this subsection (c):

* * *

(.b) The Exemption Amount shall be as follows:

[Tax Year Beginning] <i>Applicable Period</i>	Exemption Amount
July 1, 2013	\$177,000 per property
July 1, 2014	\$177,000 per property
July 1, 2015 [and thereafter] <i>to December 31, 2025</i>	\$165,300 per property
<i>January 1, 2026 and thereafter</i>	<i>\$0 per property</i>

Where there are multiple taxpayers using or occupying a property, the Exemption Amount shall be allocated equally among all such taxpayers, so that each taxpayer's Exemption Amount shall be the Exemption Amount per property divided by the number of taxpayers using or occupying the property. Every landlord shall provide to the tenants of a property the number of users or occupiers of the property.

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Explanation:

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