

# City of Philadelphia



(Bill No. 160004)

## AN ORDINANCE

Amending Subsection 19-2604(8) of The Philadelphia Code, entitled “‘Green Roofs’ Tax Credit,” to amend definitions and make other technical changes, all under certain terms and conditions.

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

SECTION 1. Chapter 19-2600 of The Philadelphia Code is hereby amended to read as follows:

### CHAPTER 19-2600. BUSINESS INCOME AND RECEIPTS TAXES.

\* \* \*

§ 19-2604. Tax Rates, Credits, and Alternative Tax Computation.

\* \* \*

(8) "Green Roofs" Tax Credit.

(a) Definitions. For purposes of this subsection, the following definitions shall apply:

(1) Green roof. [An addition] *A treatment to a roof that supports living vegetation and includes a synthetic, high quality waterproof membrane, drainage layer, [soil layer and light weight medium plants.] root barrier, soil layer, and vegetation layer.*

[(2) Eligible roof top space. The total space available to support a green roof, as certified by a structural engineer.]

\* \* \*

(c) Commitment Letter. The Revenue Department shall approve the application if it contains all the required information. After approval of the application, the applicant must execute a commitment letter with the Revenue Department setting forth the following:

(1) The plans for the green roof, as approved by the Department of Licenses and Inspections, which plans must provide for a green roof covering at least [fifty percent (50%) of the building's rooftop or seventy-five percent (75%) of eligible roof top space] *sixty percent (60%) of the rooftop.*

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\* \* \*

SECTION 2. This Ordinance shall become effective 90 days after it is enacted.

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**Explanation:**

[Brackets] indicate matter deleted.

*Italics* indicate new matter added.

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CERTIFICATION: This is a true and correct copy of the original Bill, Passed by the City Council on March 17, 2016. The Bill was Signed by the Mayor on March 29, 2016.



Michael A. Decker  
Chief Clerk of the City Council