



City of Philadelphia

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

BILL NO. 250707

Introduced September 11, 2025

Councilmember Gilmore Richardson for Council President Johnson

**Referred to the
Committee on Finance**

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

City of Philadelphia

BILL NO. 250707 continued

covenant or a regulatory 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 June 13, 2025.

Explanation:

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