



# City of Philadelphia

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

**BILL NO. 030559**

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**Introduced September 11, 2003**

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**Councilmember Mariano**

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**Referred to the  
Committee on Finance**

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## **AN ORDINANCE**

Amending Chapter 19-2900 of The Philadelphia Code, entitled "Senior Citizen Low Income Special Tax Provisions," by allowing deduction of certain medical expenses in determining eligibility, under certain terms and conditions.

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

SECTION 1. Chapter 19-2900 of The Philadelphia Code is amended to read as follows:

### CHAPTER 19-2900. SENIOR CITIZEN LOW INCOME SPECIAL TAX PROVISIONS.

\* \* \*

§19-2902. Definitions.

As used in this Chapter:

\* \* \*

(3) **Income.** All income from whatever source derived, including but not limited to salaries, wages, bonuses, commissions, income from self-employment, alimony, support money, cash public assistance and relief, the net amount of any pensions or annuities including railroad retirement benefits, all benefits received under the Federal Social Security Act (except Medicare benefits), all benefits received under State employment insurance laws and veterans' disability payments, all interest received from the Federal or any State government, or any instrumentality or political subdivision thereof, realized capital gains, net incomes from rentals, workmen's compensation and the gross amount of loss of time insurance benefits, life insurance benefits and proceeds

# City of Philadelphia

*BILL NO. 030559 continued*

(except the first ten thousand dollars (\$10,000) of the total of death benefit payment), and gifts of cash or property (other than transfers by gift between members of a household) in excess of a total value of five hundred dollars (\$500), but shall not include surplus food or other relief in kind supplied by a governmental agency or property tax rebate, *minus any medical expenses eligible for deduction from federal income tax under Section 213 of the Internal Revenue Code, without regard to any limitation on allowable deductions otherwise provided for in the Internal Revenue Code.*

\* \* \*

SECTION 2. This Ordinance shall be effective upon authorization from the General Assembly, and shall apply to taxes due and owing in the first March following the effective date of such authorization, and each year thereafter.