

City of Philadelphia



(Bill No. 170015)

AN ORDINANCE

Amending Section 19-1703 of The Philadelphia Code, entitled "Refunds," regarding credits and due dates, 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 19-1700. REVIEW, REFUNDS AND COMPROMISES.

* * *

§19-1703. *Refunds and Credits.*

(1)

* * *

(d) Every petition for refund of moneys collected by the Department on or after January 1, 1980, for or on behalf of the City or the School District of Philadelphia, *and, where authorized by ordinance, every request for credit on account of moneys collected by the Department for or on behalf of the City or the School District*, including but not limited to any tax, water or sewer rent, license fee or other charge, and interest and penalties thereon, shall be filed with the Department within 3 years from the date of payment to the City or the School District of Philadelphia or the *payment* due date, whichever is later.

SECTION 2. This Ordinance shall apply to all petitions for refunds and requests for credits filed on or after this Ordinance becomes effective. With respect to moneys paid to the City or the School District prior to enactment of this Ordinance, this Ordinance shall be effective six months after enactment; otherwise, this Ordinance shall be effective immediately.

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Explanation:

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 May 11, 2017. The Bill was Signed by the Mayor on May 17, 2017.



Michael A. Decker
Chief Clerk of the City Council