

City of Philadelphia



(Bill No. 190358)

AN ORDINANCE

Amending Chapter 19-2600 of The Philadelphia Code, entitled “Business Income and Receipts Taxes,” by amending Section 19-2606, entitled “Returns,” to revise filing requirements, 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

* * *

§ 19-2606. Returns.

* * *

(4) A person whose Taxable Receipts in a given year are reduced to or below zero by the exclusion from the definition of “Receipts” provided under paragraph (14) of that definition (relating to the exclusion of the first \$100,000 in taxable receipts) and who, as a result of such exclusion, owes no tax under this Chapter, shall not be required to file a return.

SECTION 2. This Ordinance shall apply to tax years 2020 and thereafter.

Explanation:

Italics indicate new matter added.

City of Philadelphia

BILL NO. 190358 continued

Certified Copy

CERTIFICATION: This is a true and correct copy of the original Bill, Passed by the City Council on June 20, 2019. The Bill was Signed by the Mayor on June 26, 2019.



Michael A. Decker
Chief Clerk of the City Council