



Legislation Details (With Text)

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**Type:** Bill      **Status:** ENACTED  
**File created:** 1/21/2016      **In control:** Committee on Finance  
**On agenda:**      **Final action:** 3/17/2016  
**Title:** 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.  
**Sponsors:** Councilmember Reynolds Brown  
**Indexes:** GREEN ROOFS' TAX CREDIT  
**Code sections:** 19-2604 - Tax Rates, Credits, and Alternative Computation  
**Attachments:** 1. CertifiedCopy16000400.pdf

Date	Ver.	Action By	Action	Result	Tally
3/29/2016	0	MAYOR	SIGNED		
3/17/2016	0	CITY COUNCIL	READ AND PASSED	Pass	17:0
3/10/2016	0	CITY COUNCIL	ORDERED PLACED ON THIS DAY'S FIRST READING CALENDAR		
3/10/2016	0	CITY COUNCIL	SUSPEND THE RULES OF THE COUNCIL	Pass	
3/9/2016	0	Committee on Finance	HEARING NOTICES SENT		
3/9/2016	0	Committee on Finance	HEARING HELD		
3/9/2016	0	Committee on Finance	REPORTED FAVORABLY, RULE SUSPENSION REQUESTED		
1/21/2016	0	CITY COUNCIL	Introduced and Referred	Pass	

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.*

\* \* \*

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.