



Legislation Details (With Text)

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**Type:** Bill      **Status:** ENACTED

**File created:** 2/21/2002      **In control:** Committee of the Whole

**On agenda:**      **Final action:** 4/18/2002

**Title:** Amending Chapter 19-1500 of The Philadelphia Code, entitled "Wage and Net Profits Tax," by decreasing the rates of the tax and by making technical amendments, all under certain terms and conditions.

**Sponsors:** Councilmember Nutter, Councilmember DiCicco, Councilmember Kenney, Councilmember Ortiz, Councilmember Tasco, Councilmember Rizzo, Councilmember Krajewski, Councilmember Miller, Council President Verna, Councilmember Cohen, Councilmember Longstreth, Councilmember O'Neill

**Indexes:** WAGE AND NET PROFITS TAX

**Code sections:** 19-1500 - Wage and Net Profits Tax, 19-1502 - Imposition of Tax.

**Attachments:** 1. CertifiedCopy02009200.pdf

Date	Ver.	Action By	Action	Result	Tally
4/23/2002	0	MAYOR	SIGNED		
4/18/2002	0	CITY COUNCIL	READ		
4/18/2002	0	CITY COUNCIL	PASSED	Pass	15:0
4/11/2002	0	CITY COUNCIL	ORDERED PLACED ON THIS DAY'S FIRST READING CALENDAR		
4/11/2002	0	CITY COUNCIL	SUSPEND THE RULES OF THE COUNCIL	Pass	
4/11/2002	0	CITY COUNCIL	ORDERED PLACED ON NEXT WEEK'S SECOND READING CALENDAR		
4/10/2002	0	Committee of the Whole	HEARING HELD		
4/10/2002	0	Committee of the Whole	REPORTED FAVORABLY, RULE SUSPENSION REQUESTED		
4/9/2002	0	Committee of the Whole	HEARING HELD		
4/9/2002	0	Committee of the Whole	RECESSED		
4/8/2002	0	Committee of the Whole	HEARING HELD		
4/8/2002	0	Committee of the Whole	RECESSED		
3/18/2002	0	Committee of the Whole	HEARING NOTICES SENT		
3/18/2002	0	Committee of the Whole	HEARING HELD		
3/18/2002	0	Committee of the Whole	RECESSED		
2/21/2002	0	CITY COUNCIL	Referred		
2/21/2002	0	CITY COUNCIL	Introduced	Pass	

Amending Chapter 19-1500 of The Philadelphia Code, entitled "Wage and Net Profits Tax," by decreasing the rates of the tax and by making technical amendments, all under certain terms and conditions.  
*THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:*

SECTION 1. Section 19-1502 of The Philadelphia Code, entitled “Imposition of Tax,” which is a section of Chapter 19-1500 of the Code, entitled “Wage and Net Profits Tax,” is hereby repealed in its entirety, and a new Section 19-1502 is added to the Code as follows:

§19-1502. *Imposition of Tax.*

(1) *Tax On Salaries, Wages, Commissions And Other Compensation.*

(a) *Residents. An annual tax on salaries, wages, commissions and other compensation earned by residents of Philadelphia is imposed for general revenue purposes for the following periods at the following rates:*

January 1, 1950 through December 31, 1956	1.25%
January 1, 1957 through December 31, 1960	1.50%
January 1, 1961 through December 31, 1965	1.625%
January 1, 1966 through June 30, 1968	2.00%
July 1, 1969 through June 30, 1971	3.00%
July 1, 1971 through June 30, 1976	3.3125%
July 1, 1976 through June 30, 1983	4.3125%
July 1, 1983 through June 30, 1991	4.96%
July 1, 1991 through December 31, 1995	3.46%
January 1, 1996 through June 30, 1996	3.36%
July 1, 1996 through June 30, 1997	3.34%
July 1, 1997 through June 30, 1998	3.29%
July 1, 1998 through June 30, 1999	3.1869%
July 1, 1999 through June 30, 2000	3.1135%
July 1, 2000 through June 30, 2001	3.0635%
July 1, 2001 through June 30, 2002	3.0385%
July 1, 2002 through June 30, 2003	3.00%
July 1, 2003 through June 30, 2007	<i>The rate provided under §19-1502(3)</i>
July 1, 2007 and thereafter	<i>The rate at which the tax was imposed on June 30, 2007</i>

(b) *Non-Residents. An annual tax on salaries, wages, commissions and other compensation earned by non-residents of Philadelphia for work done or services performed or rendered in Philadelphia is imposed for general revenue purposes for the following periods at the following rates:*

January 1, 1950 through December 31, 1956	1.25%
January 1, 1957 through December 31, 1960	1.50%
January 1, 1961 through December 31, 1965	1.625%

<i>January 1, 1966 through June 30, 1968</i>	<i>2.00%</i>
<i>July 1, 1969 through June 30, 1971</i>	<i>3.00%</i>