

Legislation Details (With Text)

File #:	020144	Version:	0	Name:	
Type:	Bill	Status:		LAPSED	
File created:	3/7/2002	In control:	Committee of the Whole		
On agenda:		Final action:			
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 Blackwell, Councilmember Blackwell, Councilmember O'Neill, Councilmember O'Neill, Councilmember Mariano, Councilmember Mariano, Councilmember Miller, Councilmember Miller, Councilmember Clarke, Councilmember Clarke, Councilmember Krajewski, Councilmember Krajewski, Councilmember Reynolds Brown, Councilmember Reynolds Brown, Councilmember Rizzo, Councilmember Rizzo, Councilmember Goode, Councilmember Longstreth, Councilmember Longstreth				
Indexes:	WAGE AND NET PROFITS TAX				
Code sections:	19-1500 - Wage and Net Profits Tax, 19-1502 - Imposition of Tax.				
Attachments:	1. Bill No. 02014400.pdf				

Date	Ver.	Action By	Action	Result	Tally
4/10/2002	0	Committee of the Whole	HEARING HELD		
4/10/2002	0	Committee of the Whole	RECESSED		
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	RECESSED		
3/18/2002	0	Committee of the Whole	HEARING HELD		
3/7/2002	0	CITY COUNCIL	Referred		
3/7/2002	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“Imposition of Tax,” which is a section of Chapter 19-1500 of the Code, entitled “Wage and Net Profits Tax,” is hereby repealed in it entirety, and a new Section 19-1502 is added to the Code as follows: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, 1969	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, 2008	The rate provided under §19-1502(3)
July 1, 2008 and thereafter	The rate at which the tax was imposed on June 30, 2008

(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%
January 1, 1966 through June 30, 1969	2.00%
July 1, 1969 through June 30, 1971	3.00%
July 1, 1971 through June 30, 1976	3.3125%
July 1, 1976 through December 31, 1995	4.3125%

January 1, 1996 through June 30, 1996 4.2256%