

## Legislation Details (With Text)

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**File #:** 240087-A      **Version:** 1      **Name:**

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

**File created:** 2/8/2024      **In control:** Committee on Commerce & Economic Development

**On agenda:**      **Final action:** 5/16/2024

**Title:** Amending Chapter 9-600 of The Philadelphia Code, entitled "Service and Other Businesses", by adding a new section regulating the operation of establishments providing tax preparation services and providing for remedies, all under certain terms and conditions.

**Sponsors:** Councilmember Landau, Councilmember Brooks, Councilmember Harrity, Councilmember Young, Councilmember O'Rourke, Councilmember Gauthier, Councilmember Jones, Councilmember Driscoll

**Indexes:** TAX PREPARATION SERVICE

**Code sections:** 9-600 - Service Businesses

**Attachments:** 1. Bill No. 24008700, 2. Bill No. 24008701, As Amended on the Floor, 3. CertifiedCopy240087-A01

Date	Ver.	Action By	Action	Result	Tally
5/29/2024	1	MAYOR	SIGNED		
5/16/2024	1	CITY COUNCIL	READ AND PASSED	Pass	15:0
5/9/2024	0	CITY COUNCIL	READ		
5/9/2024	1	CITY COUNCIL	AMENDED		
5/9/2024	1	CITY COUNCIL	ORDERED PLACED ON FINAL PASSAGE CALENDAR FOR NEXT MEETING.		
3/21/2024	0	CITY COUNCIL	SUSPEND THE RULES OF THE COUNCIL		
3/21/2024	0	CITY COUNCIL	READ AND ORDERED PLACED ON NEXT WEEK'S SECOND READING CALENDAR		
3/21/2024	0	CITY COUNCIL	ORDERED PLACED ON THIS DAY'S FIRST READING CALENDAR		
3/20/2024	0	Committee on Commerce & Economic Development	HEARING NOTICES SENT		
3/20/2024	0	Committee on Commerce & Economic Development	REPORTED FAVORABLY, RULE SUSPENSION REQUESTED		
3/20/2024	0	Committee on Commerce & Economic Development	HEARING HELD		
2/8/2024	0	CITY COUNCIL	Introduced and Referred		

Amending Chapter 9-600 of The Philadelphia Code, entitled "Service and Other Businesses", by adding a new section regulating the operation of establishments providing tax preparation services and providing for remedies, all under certain terms and conditions.

*THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:*

SECTION 1. Chapter 9-600 of The Philadelphia Code is hereby amended as follows:

CHAPTER 9-600. SERVICE AND OTHER BUSINESSES

\* \* \*

§ 9-630. [Reserved] *Tax Preparation Services.*

(1) *Definitions.*

(a) *Tax Preparation Services Provider.* An individual or business involved in providing a service to consumers involving preparation of, federal, state, or City tax returns or related filings.

(b) *Consumer.* An individual or couple filing taxes jointly or a business consisting of a self-employed person, but not including a business with one or more employees other than the business owner.

(2) *Authorization.*

(a) *The Department of Revenue shall provide information on its publicly-available webpage, in a prominent location, concerning the availability of no cost tax preparation services provided by the City, Commonwealth, Federal Government, registered non-profit organizations and legal aid services.*

(3) *Prohibited Conduct.*

(a) *No Tax Preparation Services Provider shall provide service to a consumer unless:*

*(.1) The Tax Preparation Service Provider has provided a listing of the cost of the services offered to the consumer and any additional fees that may be charged; and*

*(.2) Such consumer has acknowledged receipt of such information by providing evidence of receipt, such as signing a copy of such document, or digitally certifying awareness of the cost of services; and*

(4) *Remedies.*

a. *The penalty for a violation of this Section shall be a fine of \$500 for each offense.*

b. *Any person aggrieved by a Tax Preparation Services Provider's violation of this Section 9-630 shall have a right of action against such Provider and may recover for each such violation:*

*(.1) Actual damages;*

*(.2) Reasonable attorney's fees and court costs;*

*(.3) Such other relief, including injunctive relief, as the court may deem appropriate.*

\* \* \*

SECTION 2. This Ordinance shall take effect November 1, 2024.

