



# City of Philadelphia

City Council  
Chief Clerk's Office  
402 City Hall  
Philadelphia, PA 19107

## Legislation Details (With Text)

**File #:** 210284      **Version:** 1      **Name:**

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

**File created:** 4/8/2021      **In control:** Committee of the Whole

**On agenda:**      **Final action:** 6/23/2022

**Title:** Amending Chapter 19-2600 of The Philadelphia Code, entitled "Business Income and Receipts Taxes," by revising certain tax rates, under certain terms and conditions.

**Sponsors:** Councilmember Domb, Councilmember Squilla

**Indexes:** BUSINESS PRIVILEGE TAX, TAXES

**Code sections:**

**Attachments:** 1. CertifiedCopy21028401.pdf

Date	Ver.	Action By	Action	Result	Tally
6/27/2022	1	MAYOR	SIGNED		
6/23/2022	0	CITY COUNCIL	READ AND PASSED	Pass	14:3
6/16/2022	1	CITY COUNCIL	SUSPEND THE RULES OF THE COUNCIL		
6/16/2022	1	CITY COUNCIL	READ AND ORDERED PLACED ON NEXT WEEK'S SECOND READING CALENDAR		
6/16/2022	1	CITY COUNCIL	ORDERED PLACED ON THIS DAY'S FIRST READING CALENDAR		
6/15/2022	0	Committee of the Whole	HEARING NOTICES SENT		
6/15/2022	0	Committee of the Whole	HEARING HELD		
6/15/2022	0	Committee of the Whole	AMENDED		
6/15/2022	1	Committee of the Whole	REPORTED FAVORABLY, RULE SUSPENSION REQUESTED		
6/14/2022	0	Committee of the Whole	HEARING NOTICES SENT		
6/14/2022	0	Committee of the Whole	RECESSED		
6/17/2021	0	Committee of the Whole	RECESSED		
6/17/2021	0	Committee of the Whole	HEARING NOTICES SENT		
6/17/2021	0	Committee of the Whole	RECESSED		
6/15/2021	0	Committee of the Whole	HEARING NOTICES SENT		
6/15/2021	0	Committee of the Whole	RECESSED		
6/14/2021	0	Committee of the Whole	HEARING NOTICES SENT		
6/14/2021	0	Committee of the Whole	RECESSED		
6/11/2021	0	Committee of the Whole	HEARING NOTICES SENT		
6/11/2021	0	Committee of the Whole	RECESSED		
6/10/2021	0	Committee of the Whole	RECESSED		

6/10/2021	0	Committee of the Whole	HEARING NOTICES SENT
6/10/2021	0	Committee of the Whole	RECESSED
6/8/2021	0	Committee of the Whole	HEARING HELD
6/8/2021	0	Committee of the Whole	RECESSED
6/8/2021	0	Committee of the Whole	HEARING NOTICES SENT
6/2/2021	0	Committee of the Whole	HEARING HELD
6/2/2021	0	Committee of the Whole	RECESSED
6/2/2021	0	Committee of the Whole	HEARING NOTICES SENT
4/8/2021	0	CITY COUNCIL	Introduced and Referred

Amending Chapter 19-2600 of The Philadelphia Code, entitled “Business Income and Receipts Taxes,” by revising certain tax rates, 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 as follows:

CHAPTER 19-2600. BUSINESS INCOME AND RECEIPTS TAXES

\* \* \*

§ 19-2604. Tax Rates, Credits, and Alternative Tax Computation.

(1) Every business shall pay an annual tax on each dollar of annual receipts at the millage rate shown in the second column of the following chart ("Receipts rate in mills"), and an annual tax on net income at the percentage rate shown in the third column ("Net income rate %"), except that a regulated industry shall only pay an annual tax on each dollar of annual receipts at the millage rate shown in the second column, and in an amount not to exceed the percentage of net income shown in the third column:

Tax year(s)	Receipts rate in mills	Net income rate %
	* * *	
2021	1.415 mills	6.20%
2022	1.415 mills	6.20%
2023 <i>and thereafter</i>	1.415 mills	[6.15%] 5.99%
[2024 and thereafter]	[1.415 mills]	[6.10%]

\* \* \*

**Explanation:**

[Brackets] indicate matter deleted.  
*Italics* indicate new matter added.