City of Philadelphia

Legislation Details (With Text)

File #:	180606	**Version:** 0	**Name:**		
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File created:	6/7/2018		**In control:**	Committee on Finance	
On agenda:			**Final action:**		
Title:	Amending Section 19-1806 of The Philadelphia Code, entitled "Authorization of Realty Use and Occupancy Tax," to further authorize the Board of Education of the School District of Philadelphia to impose a tax on the use or occupancy of real estate within the School District of Philadelphia and to set the rate for such tax, and making technical changes; all under certain terms and conditions.				
Sponsors:	Councilmember Gym				
Indexes:	REALTY USE AND OCCUPANCY TAX, SCHOOL DISTRICT OF PHILADELPHIA				
Code sections:					
Attachments:	1. Bill No. 18060600.pdf				

Date	Ver.	Action By	Action	Result	Tally
6/7/2018	0	CITY COUNCIL	Introduced and Referred	Pass	

Amending Section 19-1806 of The Philadelphia Code, entitled "Authorization of Realty Use and Occupancy Tax," to further authorize the Board of Education of the School District of Philadelphia to impose a tax on the use or occupancy of real estate within the School District of Philadelphia and to set the rate for such tax, and making technical changes; all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1.   Section 19-1806 of The Philadelphia Code is hereby amended to read as follows:

§19-1806. Authorization of Realty Use and Occupancy Tax.

*   *   *

(2)   Imposition of the Tax.

*   *   *

(b)   The Board of Education of the School District of Philadelphia is authorized to impose a tax for general school purposes on the use or occupancy of real estate within the School District of Philadelphia during the tax years beginning July 1, 2001*, July 1, 2002, July 1, 2003, July 1, 2004, July 1, 2005, July 1, 2006, July 1, 2007, July 1, 2008, July 1, 2009, July 1, 2010, July 1, 2011, July 1, 2012, July 1, 2013, July 1, 2014, July 1, 2015, July 1, 2016, July 1, 2017, July 1, 2018*, and thereafter for the purpose of carrying on any business, trade, occupation, profession, vocation, or any other commercial or industrial activity. This tax is imposed on the user or occupier of real estate.

* * *

(4)   Rate and Computation of Tax.

* * *

(c)   Computation for Tax Years beginning on or after July 1, 2013. The tax to be paid by the user or occupier, for the tax year beginning July 1, 2013, and for all tax years thereafter, shall be computed as follows:

* * *

(.4)   For purposes of this subsection (c):

* * *

(B)   The Exemption Amount shall be as follows:

Tax Year Beginning	Exemption Amount
July 1, 2013	$177,000 per property
July 1, 2014	$177,000 per property
July 1, 2015 [and thereafter] *through July 1, 2017*	$165,300 per property
July 1, 2018, and thereafter	*$157,233 per property*

* * *

(C)   The Tax Rate shall be as follows:

Tax Year Beginning	Tax Rate
July 1, 2013	one and thirteen hundredths percent (1.13%)
July 1, 2014	one and thirteen hundredths percent (1.13%)
July 1, 2015 [and thereafter] *through July 1, 2017*	one and twenty-one hundredths percent *(1.21%)*
July 1, 2018, and thereafter	*one and twenty-seven hundredths percent (1.27%)*

*   *   *

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Explanation:

[Brackets] indicate matter deleted.

Italics indicate new matter added.