



Legislation Details (With Text)

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**File created:** 6/12/2008      **In control:** Committee on Fiscal Stability and Intergovernmental Cooperation

**On agenda:**      **Final action:**

**Title:** Amending Chapter 19-2600 of The Philadelphia Code, entitled "Business Privilege Taxes," by requiring all persons who file a business privilege tax return to include as part of such return a disclosure form summarizing certain information included on the return, which disclosure forms shall be public information, under certain terms and conditions.

**Sponsors:** Councilmember Sanchez, Councilmember Green, Councilmember Reynolds Brown, Councilmember Jones

**Indexes:** BUSINESS PRIVILEGE TAX

**Code sections:** 19-2600 - Business Privilege Tax

**Attachments:** 1. Bill No. 08057200.pdf

Date	Ver.	Action By	Action	Result	Tally
6/12/2008	0	CITY COUNCIL	Referred		
6/12/2008	0	CITY COUNCIL	Introduced	Pass	

Amending Chapter 19-2600 of The Philadelphia Code, entitled "Business Privilege Taxes," by requiring all persons who file a business privilege tax return to include as part of such return a disclosure form summarizing certain information included on the return, which disclosure forms shall be public information, under certain terms and conditions.

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

SECTION 1. Chapter 19-2600 of The Philadelphia Code, entitled "Business Privilege Taxes," is hereby amended to read as follows:

CHAPTER 19-2600. BUSINESS PRIVILEGE TAXES.

\* \* \*

§ 19-2606. Returns.

\* \* \*

*(3) The form of return provided by the Department of Revenue shall include a one page disclosure form requiring the taxpayer to set forth the information listed in subsections (a) through (k) below. Such disclosure forms shall be public information, notwithstanding §19-506 or any other provision of this Code or any regulation adopted under this Code to the contrary, and the Department of Revenue shall arrange for the*

*publication of the disclosure forms on the City's official website in a format searchable by tax year and taxpayer name.*

- (a) Name of taxpayer.*
- (b) Gross receipts (BPT Schedule D, line 4).*
- (c) Net taxable receipts (BPT Schedule D, line 6).*
- (d) Tax due on gross receipts (BPT Schedule D, line 11).*
- (e) Net income (BPT Schedule A or B, line 1).*
- (f) Average of apportionment factors (BPT Schedule A or B, line 6).*
- (g) Income apportioned to Philadelphia (BPT Schedule A or B, line 7)*
- (h) Nonbusiness income allocated to Philadelphia (BPT Schedule A or B, line 8).*
- (i) Current year income (BPT Schedule A or B, line 9).*
- (j) Taxable income (BPT Schedule A or B, line 11).*
- (k) Tax due on net income (BPT Schedule A or B, line 12).*

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**Explanation:**

*Italics indicate new matter added.*