

## Legislation Details (With Text)

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**File #:** 010012      **Version:** 0      **Name:**

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

**File created:** 1/23/2001      **In control:** Committee of the Whole

**On agenda:**      **Final action:** 3/22/2001

**Title:** Amending Chapter 19-1800 of The Philadelphia Code, entitled "School Tax Authorization," by amending Section 19-1804 to further authorize the Board of Education of the School District of Philadelphia to impose a tax on net income from real property and tangible and intangible personal property of residents of the School District of Philadelphia.

**Sponsors:** Councilmember Miller

**Indexes:** SCHOOL TAX AUTHORIZATION

**Code sections:** 19-1800 - School Tax Authorization, 19-1804 - Authorization of Net Income Tax

**Attachments:** 1. CertifiedCopy01001200.pdf

Date	Ver.	Action By	Action	Result	Tally
4/4/2001	0	MAYOR	SIGNED		
3/22/2001	0	CITY COUNCIL	READ		
3/22/2001	0	CITY COUNCIL	PASSED	Pass	17:0
3/15/2001	0	CITY COUNCIL	ORDERED PLACED ON THIS DAY'S FIRST READING CALENDAR		
3/15/2001	0	CITY COUNCIL	SUSPEND THE RULES OF THE COUNCIL	Pass	
3/15/2001	0	CITY COUNCIL	ORDERED PLACED ON NEXT WEEK'S SECOND READING CALENDAR		
3/14/2001	0	Committee of the Whole	HEARING NOTICES SENT		
3/14/2001	0	Committee of the Whole	REPORTED FAVORABLY, RULE SUSPENSION REQUESTED		
3/14/2001	0	Committee of the Whole	HEARING HELD		
3/13/2001	0	Committee of the Whole	HEARING NOTICES SENT		
3/13/2001	0	Committee of the Whole	RECESSED		
3/7/2001	0	Committee of the Whole	HEARING HELD		
3/7/2001	0	Committee of the Whole	RECESSED		
3/6/2001	0	Committee of the Whole	HEARING NOTICES SENT		
3/6/2001	0	Committee of the Whole	HEARING HELD		
3/6/2001	0	Committee of the Whole	RECESSED		
1/23/2001	0	CITY COUNCIL	Referred		
1/23/2001	0	CITY COUNCIL	Introduced	Pass	

Amending Chapter 19-1800 of The Philadelphia Code, entitled "School Tax Authorization," by amending Section 19-1804 to further authorize the Board of Education of the School District of Philadelphia to impose a tax on net income from real property and tangible and intangible personal property of residents of the School

District of Philadelphia.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

**SECTION 1.** Chapter 19-1800 of The Philadelphia Code, entitled “School Tax Authorization,” is hereby amended to read as follows:

**CHAPTER 19-1800. SCHOOL TAX AUTHORIZATION**

\* \* \*

§19-1804. Authorization of Net Income Tax.

\* \* \*

(2) Imposition of the Tax.

\* \* \*

*(a.32) Except as excluded in subsection 3, the Board is authorized to impose a tax for Fiscal Year 2002 for general school purposes, on every person who is a resident of the School District of Philadelphia on the net income from the ownership, lease, sale or other disposition of real property and tangible and intangible personal property, received or credited to said person during the tax year 2001 including the net income paid to any beneficiary of a trust or estate and the income of any trust or estate of which such person is the substantial owner at the rate of four and five thousand three hundred eighty-five ten-thousandths percent (4.5385%), provided that, in the event the rate of any tax imposed hereunder is determined to exceed any limitation imposed by statute, it is the intent of this subsection to impose such tax at the maximum permissible rate.*

\* \* \*

**Explanation:**

*Italics* indicate new matter added.