

Legislation Text

File #: 180392, **Version:** 0

Amending Chapter 19-1400 of The Philadelphia Code, entitled "Realty Transfer Tax," by amending Section 19-1405, entitled "Excluded Transactions," by replacing gendered marital signifiers.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Section 19-1405 of The Philadelphia Code is hereby amended to read as follows:

§ 19-1405. Excluded Transactions.

The tax imposed by Section 19-1403 shall not be imposed upon:

* * *

(6) A transfer between *spouses* [husband and wife], between persons who were previously *spouses* [husband and wife] who have since been divorced, provided the property or interest therein subject to such transfer was acquired by the *spouses* [husband and wife] or *one spouse* [husband or wife] prior to the granting of the final decree in divorce, between parent and child or the spouse of such child, between stepparent and stepchild or the spouse of a stepchild, between brother or sister or spouse of a brother or sister, between a grandparent and grandchild or the spouse of such grandchild and between any life partners, except that a subsequent transfer by the grantee within one year shall be subject to tax as if the grantor were making such transfer. The parties to any such a transfer shall jointly sign the Philadelphia Real Estate Transfer Tax Certification Affidavit as issued by the Revenue Department. For purposes of this paragraph, the term "life partner" shall mean a member of a Life Partnership that is verified pursuant to § 9-1123.

* * *

SECTION 2. This Ordinance shall take effect immediately.

Explanation:

[Brackets] indicate matter deleted.

Italics indicate new matter added.