

Legislation Text

File #: 130446-A, Version: 1

Amending Title 19 of The Philadelphia Code, entitled "Finance, Taxes and Collections," by providing for a City cigarette tax and by authorizing the School District to provide for a School District cigarette tax, all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Title 19 of The Philadelphia Code is amended to read as follows:

TITLE 19. FINANCE, TAXES AND COLLECTIONS

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CHAPTER 19-1800. SCHOOL TAX AUTHORIZATION

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§ 19-1807. *Authorization of School District Cigarette Tax.*

(1) Definitions. The definitions set forth at Section 1201 of the Tax Reform Code of 1971 shall apply to this Section, unless the context clearly implies otherwise.

(2) Imposition of the Tax.

(a) The Board of Education of the School District of Philadelphia is authorized to impose an excise tax for general public school purposes, effective January 1, 2014, and thereafter, on the sale or possession of cigarettes in the City at the rate of ten cents (\$.10) per cigarette. Only one sale shall be taxable and used in computing the amount of tax due, whether said sale be of individual cigarettes, packages, cartons or cases.

(b) Notwithstanding the foregoing, no tax is imposed upon the possession or sale of any cigarette which is exempt from, or which is otherwise not subject to levy under, the tax imposed by Article XII of the Tax Reform Code of 1971, as amended, and the regulations promulgated thereunder.

(3) Collection and payment of tax.

(a) The School District cigarette tax shall be collected and remitted to the Commonwealth Department of Revenue in the same manner as the tax imposed by Article XII of the Tax Reform Code of 1971, as amended. The rules and regulations promulgated under Section 1291 of the Tax Reform Code of 1971, as

amended, shall be applicable to the tax authorized by this Section, insofar as such rules and regulations are consistent with this Chapter. Unless the Commonwealth Department of Revenue promulgates regulations to the contrary, any stamp affixed pursuant to Section 1215 of the Tax Reform Code of 1971, as amended, shall also reflect any payment of the tax authorized by this Section.

(b) As provided in the legislation authorizing the imposition of this tax, the revenue derived therefrom, less any sum retained by the Commonwealth to offset the costs of collection, shall be remitted to the School District of Philadelphia.

SECTION 2. This Ordinance shall be effective upon authorization of the General Assembly. To the extent there are any inconsistencies between the provisions of this Ordinance and the provisions of the State authorizing legislation, it is the intent of the Council to have authorized a local cigarette tax for the benefit of the School District, at the rate of 10 cents per cigarette, and, subject to that intent, this Ordinance should be construed in a manner consistent with the relevant State authorizing legislation.

Explanation:

[Brackets] indicate matter deleted.

Italics indicate new matter added.