

Legislation Text

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Amending Chapter 19-1500 of The Philadelphia Code, entitled "Wage and Net Profits Tax," by exempting low income persons from said taxes, all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-1500 of The Philadelphia Code, entitled "Wage and Net Profits Tax," is hereby amended to add a new subsection entitled "Exemptions" to read as follows:

§19-1507. Exemptions.

The tax imposed by this Chapter shall not be applicable to those persons who are exempt from state income tax as provided under 72 P.S. §7304 entitled "Special tax provisions for poverty," and as said section shall be amended from time to time.

SECTION 2. This Ordinance shall take effect on July 1, 2002.

Explanation:

Italics indicate new matter added.