

## Legislation Text

**File #:** 180600-A, **Version:** 2

Amending Chapter 19-3200 of The Philadelphia Code, entitled “Keystone Opportunity Zone, Economic Development District, and Strategic Development Area,” by providing for further Keystone Opportunity Expansion Zones, under certain terms and conditions.

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

SECTION 1. Chapter 19-3200 of The Philadelphia Code is amended to read as follows:

CHAPTER 19-3200. KEYSTONE OPPORTUNITY ZONE, ECONOMIC DEVELOPMENT DISTRICT,  
AND STRATEGIC DEVELOPMENT AREA.

§ 19-3201. Designation of Zone.

\* \* \*

*(8) The following parcels shall collectively constitute the 2018 Philadelphia Keystone Opportunity Expansion Zone:*

	<u>Street Address</u>	<u>OPA Number</u>
(a)	1224-28 Frankford Avenue	884587800
(b)	1253 Leopard Street	182010310
(c)	1201 S. 35th Street	884122700
(d)	5210 Lindbergh Blvd	885904640
(e)	2414 Weccacoe Avenue	884138714
(f)	10 Wolf Street	885987000
(g)	3775 Kensington Avenue	884847300
(h)	3700-40 Kensington Avenue	884110700
(i)	3800R-60 N. 2nd Street	884038510
(j)	956 E. Erie Avenue	884108500
(k)	1801 E. Huntingdon Street	882020560
(l)	1807-1827 E. Huntingdon Street	884715100
(m)	5000 Summerdale Avenue	885895040
(n)	13000 McNulty Road	885924002
(o)	2703 Black Lake Place	885090100
(p)	1230-32 Frankford Ave	885164620
(q)	1234 Frankford Ave	885164760
(r)	1236 Frankford Ave	885931000

(s)	1238 Frankford Ave	182000900
(t)	1240 Frankford Ave	182001010
(u)	215-51 W Erie Ave	884040500
(v)	219-225 Cecil B Moore Ave	885179020
(w)	233-63 W. Lehigh Ave	882063740
(x)	2128 N Front Street	885900087
(y)	2130 N Front Street	885200660
(z)	2132 N Front Street	885200680
(aa)	2134-36 N Front Street	885900097
(bb)	2140 N Front Street	885200720
(cc)	2142 N Front Street	885201000
(dd)	2900 N 17th Street	881427020
(ee)	2275 Bridge Street Unit 101	884529140
(ff)	2275 Bridge Street Unit 201A	884529236
(gg)	2275 Bridge Street Unit 201 B	884529237
(hh)	2275 Bridge Street Unit 201 C	884529238
(ii)	2275 Bridge Street Unit 202 A	884529241
(jj)	2275 Bridge Street Unit 202 B	884529242
(kk)	2275 Bridge Street Unit 202 C	884529243
(ll)	2275 Bridge Street Unit 202 D	884529244
(mm)	2275 Bridge Street Unit 208 A	884529246
(nn)	2275 Bridge Street Unit 208 B	884529247
(oo)	2275 Bridge Street Unit 208 C	884529248
(pp)	2275 Bridge Street Unit 208 D	884529249
(qq)	2275 Bridge Street Unit 208 E	884529261
(rr)	2275 Bridge Street Unit 208 F	884529262
(ss)	2275 Bridge Street Unit 209 A	884529251
(tt)	2275 Bridge Street Unit 209 B	884529252
(uu)	2275 Bridge Street Unit 209 C	884529253
(vv)	2275 Bridge Street Unit 209 D	884529254
(ww)	2275 Bridge Street Unit 209 E	884529263
(xx)	2275 Bridge Street Unit 209 F	884529264
(yy)	2275 Bridge Street Unit 210 A	884529256
(zz)	2275 Bridge Street Unit 210 B	884529257
(A1)	2275 Bridge Street Unit 210 C	884529258
(A2)	2275 Bridge Street Unit 210 D	884529259
(A3)	2275 Bridge Street Unit 210 E	884529266
(A4)	2275 Bridge Street Unit 210 F	884529267
(A5)	246-72 W Berks Street	884080100
(A6)	5000 Flat Rock Road	884084504
(A7)	2500 N American Street	885182573
(A8)	2501 N American Street	885182580
(A9)	2730 N American Street	885250320
(A10)	1325 Beach Street	884351717

(A11)	2700-34 N Broad Street	884067000
(A12)	2801-11 N American Street	885250000
(A13)	2425-39 N American Street	885935400
(A14)	4518 Wayne Ave	885130500
(A15)	133 Berkley Street	885827760
(A16)	113-29 Berkley Street	884561100

§ 19-3202. Definitions.

\* \* \*

(13) "Zone." The Philadelphia Keystone Opportunity Zone, the Philadelphia Keystone Opportunity Expansion Zone, the Philadelphia Keystone Opportunity Improvement Zone, the Philadelphia Economic Development District, the Philadelphia Strategic Development Area, the Additional Philadelphia Keystone Opportunity Expansion Zone, [or] the Additional Philadelphia Keystone Opportunity Zone, or the 2018 Philadelphia Keystone Opportunity Expansion Zone.

§ 19-3203. Authorization of Exemption, Abatement or Credits from Certain Taxes.

(1) The provisions set forth in subsections (.1) through (.6) below, shall apply as follows:

\* \* \*

(i) effective January 1, 2017, and continuing through and including December 31, 2026, with respect to real property or business activity, as applicable, attributable to those parcels in the Additional Keystone Opportunity Expansion Zone established by the enactment of subsection (6) of Section [19-3201:] 19-3201;

\* \* \*

(k) effective January 1, 2018, or such later date as authorized by the General Assembly, and continuing through and including December 31, 2028, or such other date as authorized by the General Assembly, not to exceed ten years from commencement, with respect to real property or business activity, as applicable, attributable to those parcels in the Additional Keystone Opportunity Zone established by the enactment of subsection (7) of Section [19-3201:] 19-3201;

(l) effective January 1, 2019, and continuing through and including December 31, 2028, with respect to real property or business activity, as applicable, attributable to those parcels in the 2018 Keystone Opportunity Expansion Zone established by the enactment of subsection (8) of Section 19-3201:

(.1) Subject to the conditions \* \* \*

\* \* \*

SECTION 2. Where this Ordinance authorizes designation of a subparcel for abatements or exemptions, the authorization is contingent on formal subdivision of the property so that the subparcel becomes a separate parcel, with a unique OPA number.

SECTION 3. This Ordinance shall be effective upon approval by the Commonwealth Department of Community and Economic Development of an application for the establishment of an additional Keystone Opportunity Expansion Zone, as provided for in the Act of 2016, P.L. 526, No. 84, as amended by the Act of 2017, P.L. 672, No. 43, and only with respect to parcels within such boundaries as are approved therein, and only for such period of time as the Commonwealth provides for exemptions, abatements or credits with respect to sales and use tax, personal income tax, corporate net income tax and capital stock franchise tax for businesses and residents in such zone, as set forth in The Pennsylvania Keystone Opportunity Zone Act, Act of October 6, 1998, P.L. 705, No. 92, as amended.

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**Explanation:**

[Brackets] indicate matter deleted.

*Italics* indicate new matter added.