

## Legislation Text

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**File #:** 000006, **Version:** 0

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Amending Chapter 19-1500 of The Philadelphia Code, entitled "Wage and Net Profits Tax," by decreasing the rates of the tax.

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

**SECTION 1.** Chapter 19-1500 of The Philadelphia Code is hereby amended to read as follows:

### CHAPTER 19-1500. WAGE AND NET PROFITS TAX

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§19-1502. Imposition of Tax.

(1) An annual tax for general revenue purposes is imposed as follows:

(a) On salaries, wages, commissions, and other compensation earned by residents of Philadelphia after January 1, 1950 at the rate of one and one-quarter percent, after January 1, 1957 at the rate of one and one-half percent, after January 1, 1961 at the rate of one and five-eighths percent, after January 1, 1966 at the rate of two percent, after July 1, 1969 at the rate of three percent, after July 1, 1971 at the rate of three and five-sixteenths percent, after July 1, 1976 at the rate of four and five-sixteenths percent, on and after July 1, 1983 at the rate of four and ninety-six hundredths percent, on and after July 1, 1991 at the rate of three and forty-six one-hundredths percent, on and after January 1, 1996 at the rate of three and thirty-six one-hundredths percent (3.36%), on and after July 1, 1996 at the rate of three and thirty-four one hundredths percent (3.34%), on and after July 1, 1997 at the rate of three and twenty-nine one hundredths percent (3.29%), on and after July 1, 1998 at the rate of three and one thousand eight hundred sixty-nine ten-thousandths percent (3.1869%), [and] on and after July 1, 1999 at the rate of three and one thousand one hundred thirty-five ten-thousandths percent (3.1135%), *and on and after July 1, 2000 at the rate of three and six hundred thirty-five ten-thousandths percent (3.0635%).*

(b) On salaries, wages, commissions and other compensation earned by non-residents of Philadelphia for work done or services performed or rendered in Philadelphia after January 1, 1950 at the rate of one and one-quarter percent, after January 1, 1957 at the rate of one and one-half percent, after January 1, 1961 at the rate

of one and five-eighths percent, after January 1, 1966 at the rate of two percent, after July 1, 1969 at the rate of three percent, after July 1, 1971, at the rate of three and five-sixteenths percent, after July 1, 1976 at the rate of four and five-sixteenths percent, on and after January 1, 1996 at the rate of four and two thousand two hundred fifty six ten-thousandths percent (4.2256%), on and after July 1, 1996 at the rate of four and two thousand eighty two ten-thousandths percent (4.2082%), on and after July 1, 1997 at the rate of four and one thousand six hundred forty seven ten-thousandths percent (4.1647%), on and after July 1, 1998 at the rate of four and seven hundred fifty ten-thousandths percent (4.0750%), [and] on and after July 1, 1999 at the rate of four and one hundred twelve ten-thousandths percent (4.0112%), *and on and after July 1, 2000 at the rate of three and nine thousand six hundred seventy two ten-thousandths percent (3.9672%).*

(c) On the net profits earned in businesses, professions or other activities conducted by residents after January 1, 1949 at the rate of one and one-quarter percent, after January 1, 1956 at the rate of one and one-half percent, after January 1, 1960 at the rate of one and five-eighths percent, after January 1, 1965 at the rate of two percent, after January 1, 1969 at the rate of three percent, after January 1, 1971 at the rate of three and five-sixteenths percent, after January 1, 1976 at the rate of four and five-sixteenths percent, after January 1, 1983 at the rate of four and ninety-six one-hundredths percent, on and after July 1, 1991 at the rate of three and forty-six one-hundredths percent, on and after January 1, 1996 at the rate of three and thirty four one hundredths percent (3.34%), on and after January 1, 1997 at the rate of three and twenty-nine one-hundredths percent (3.29%), on and after January 1, 1998 at the rate of three and one thousand eight hundred sixty-nine ten-thousandths percent (3.1869%), [and] on and after January 1, 1999 at the rate of three and one thousand one hundred thirty-five ten-thousandths percent (3.1135%), *and on and after January 1, 2000 at the rate of three and six hundred thirty-five ten-thousandths percent (3.0635%).*

(d) On the net profits earned in businesses, professions or other activities conducted in Philadelphia by non-residents after January 1, 1949 at the rate of one and one-quarter percent, after January 1, 1956 at the rate of one and one-half percent, after January 1, 1960 at the rate of one and five-eighths percent, after January 1, 1965 at the rate of two percent, after January 1, 1969 at the rate of three percent, after January 1, 1971 at the rate of three and five-sixteenths percent, after January 1, 1976 at the rate of four and five-sixteenths percent, after January 1, 1983 at the rate of four and ninety-six one-hundredths percent, on and after July 1, 1991 at the

rate of four and five-sixteenths percent, on and after January 1, 1996 at the rate of four and two thousand eighty two ten-thousandths percent (4.2082%), on and after January 1, 1997 at the rate of four and one thousand six hundred forty seven ten-thousandths percent (4.1647%), on and after January 1, 1998 at the rate of four and seven hundred fifty ten-thousandths percent (4.0750%), [and] on and after January 1, 1999 at the rate of four and one hundred twelve ten-thousandths percent (4.0112%), *and on and after January 1, 2000 at the rate of three and nine thousand six hundred seventy two ten-thousandths percent (3.9672%).*

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**Explanation:**

[Brackets] indicate matter deleted.

*Italics* indicate new matter added.