

Legislation Text

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Amending Chapter 19-2600 of The Philadelphia Code, entitled "Business Privilege Taxes," to rename the Business Privilege Tax the Business Income and Receipts Tax and the Business Privilege License the Commercial Activity License, and making conforming amendments throughout The Philadelphia Code, all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-2600 of The Philadelphia Code is hereby amended to read as follows:

CHAPTER 19-2600. [BUSINESS PRIVILEGE] *BUSINESS INCOME AND RECEIPTS TAXES*

* * *

§ 19-2602. Licenses.

(1) Every person desiring to engage in or to continue to engage in any business within the City of Philadelphia shall, whether or not such person maintains a place of business in the City, prior to engaging in such business, procure a [business privilege] *commercial activity* license from the Department of Licenses and Inspections. A person exclusively engaged in a hobby or other not-for-profit activity, excluded from the definition of business set forth in § 19-2601, shall not be required to procure or maintain a [business privilege] *commercial activity* license.

(2) Two (2) types of [business privilege] *commercial activity* licenses as required by subsection 19-2602(1) shall be issued, subject to all other provisions of this Section:

* * *

(4) Every person required to procure a license under this Section shall as a condition to the receipt or retention of the license:

* * *

(d) refrain from causing or permitting an owner or occupier to cause a public or private nuisance, either directly or indirectly, or by permitting third persons or conditions to do so when such nuisances may be minimized or prevented by reasonable measures.

(.1) The Department of Licenses and Inspections shall refrain from issuing, or shall revoke, the [business privilege] *commercial activity* license of any person, who, under color of such license intends to operate, or is operating, in violation of the provisions of subsections 19-2602(4)(b), 4(c), 4(d), 4(e) or 4(f), and shall take all steps necessary to terminate the business operations of any business establishment that

has violated any of such subsections, including, but not limited to the following:

* * *

(e) refrain from violating any provision of Chapter 9-2300 of the Philadelphia Code entitled "Protection of Displaced Contract Workers". The Philadelphia Labor Standards Unit shall have the responsibility for the enforcement of the provisions of this subsection and in connection therewith shall:

* * *

(.2) Maintain a current list of all [business privilege] *commercial activity* license holders for performing food and beverage, hotel service, health care, janitorial or building maintenance services within the City of Philadelphia.

* * *

(h) The Department of Licenses and Inspections is authorized to deny or revoke a [business privilege] *commercial activity* license for failure to comply with the requirements of this subsection. Any person who has been denied a license or whose license has been revoked shall have the right to appeal to the Board of License and Inspection Review within ten (10) days after receipt of the notice of denial or revocation.

* * *

(6) Cease Operations Orders.

(a) Whenever business is being conducted in or on any premises without a required [business privilege] *commercial activity* license, the Department of Licenses and Inspections ("Department") may issue a Cease Operations Order directing that business activity cease immediately until the required license is obtained.

(.1) The Cease Operations Order shall describe the business that is being conducted without the required [business privilege] *commercial activity* license, and shall state that such business activity, and any other business activity required a [business privilege] *commercial activity* license, must cease until the required license is obtained.

* * *

(b) Prohibited conduct. No person with knowledge of a Cease Operations Order shall:

(.1) Continue to conduct any business for which a [business privilege] *commercial activity* license is required in or on any premises for which a Cease Operations Order has been issued.

* * *

§ 19-2603. Imposition of Tax.

* * *

(6) Credit for Contributions to Community Development Corporations and Nonprofit Intermediaries.

* * *

(b) Subject to the provisions of subsection (6)(f), a business shall receive a tax credit of \$100,000 per year against [business privilege] *business income and receipts* tax liability for each year the business contributes \$100,000 in cash to a Qualifying Organization under the terms and conditions of this subsection (6).

* * *

(d) Tax Credits.

* * *

(3) Applicable Taxes. A business may apply the tax credit against the business' total [business privilege] *business income and receipts* tax liability.

* * *

(5) Maximum. The total amount of all tax credits available in any year for commitment under subsection (7)(c)(3) shall not exceed 1% of all revenues collected by the City through the gross receipts and net income components of the [business privilege] *business income and receipts* tax during the previous tax year.

* * *

(8) "Green Roofs" Tax Credit.

* * *

(d) Granting of Credits.

(1) After the applicant and the Revenue Department have executed the commitment letter, the applicant, after certifying to the Revenue Department that it has completed the green roof in accordance with the plans set forth in the commitment letter, may claim a tax credit of twenty-five percent (25%) of all costs actually incurred to construct the green roof, provided that total tax credits for a green roof may not exceed \$100,000. Such tax credit shall be applied against the applicant's total [business privilege] *business income and receipts* tax liability for the Tax Year during which the applicant certifies completion of the green roof, provided that any unused credits may be carried forward until fully used.

* * *

(9) Philadelphia Re-Entry Employment Program for Ex-offenders ("PREP") Tax Credit.

(a) Definitions.

* * *

(v) Qualifying Exempt Organization. For any given tax year, a "Qualifying Exempt Organization" is an Organization that:

(.1) Has been certified as an organization exempt from taxation under the Internal Revenue Code of 1986, as amended, and is exempt from taxation under this Chapter 19-2600 ([Business Privilege] *Business Income and Receipts* Taxes);

* * *

(b) Calculation of Tax Credits.

* * *

(iv) Tax credits shall be taken against total [business privilege] *business income and receipts* tax liability, and a business may claim the PREP Credit for each Qualifying Full-time or Part-time Employee or contribution to a Qualifying Exempt Organization, as approved by the City of Philadelphia, for a period not to exceed five (5) years from the date the business executes a PREP Tax Credit Agreement. Any unused credit may be carried forward for three years from the date of hire of the qualifying employee, or the date of the contribution to the exempt organization.

* * *

(11) Philadelphia Internship Tax Credit.

* * *

(b) Philadelphia Internship Tax Credit. For tax years 2012 and 2013, a business may claim a credit against [business privilege] *business income and receipts* tax liability in an amount equal to the lesser of \$600 or 40 percent of the compensation paid to an intern employed by the business, as follows:

SECTION 2. Title 4 of The Philadelphia Code is hereby amended to read as follows:

TITLE 4. THE PHILADELPHIA BUILDING CONSTRUCTION AND OCCUPANCY CODE

* * *

CHAPTER 4-200.0. TEXT OF SUBCODES

SUBCODE "A" (THE PHILADELPHIA ADMINISTRATIVE CODE)

* * *

CHAPTER 3
PERMITS

SECTION A-301 APPLICATION FOR PERMIT

* * *

A-301.5Contents of application: Every permit application shall, to the extent applicable:

* * *

8. Provide the [Business Privilege] *Commercial Activity* License numbers of contractors, design professionals, agents, owners, lessors, etc. as appropriate to the application.

* * *

SUBCODE “PM” (THE PHILADELPHIA PROPERTY MAINTENANCE CODE)

CHAPTER 1
ADMINISTRATION

* * *

SECTION PM-102.0 LICENSING

* * *

PM-102.6.5Filing requirements: All managing agents and, where a property manager is required, property managers, shall provide in a form specified by the Department, the following information, which the Department shall maintain in a form accessible to other City departments:

* * *

(b) The [business privilege] *business income and receipts* tax number, if a [business privilege] *commercial activity* license is required, of the property manager or managing agent;

* * *

PM-102.6.6Advertisements and correspondence: The owner of any property licensed under this section shall include the housing inspection license number, issued for the property by the Department, in any advertisement or correspondence pertaining to the rental of the property or any dwelling or rooming unit in the property. For purposes of this section, advertisements shall include, but not be limited to, newspaper advertisements, electronic advertising or on premises rental signs. An advertisement listing units in three or more properties may provide the [business privilege] *commercial activity* license number of the property owner in lieu of the housing inspection license numbers.

* * *

PM-102.8[Business Privilege] *Commercial Activity* License: No person shall offer for rent any dwelling or dwelling unit without first obtaining a [business privilege] *commercial activity* license pursuant to Section 19-2602 of The Philadelphia Code.

SECTION 3. For purposes of this Section 3 only, the provisions of subsection 1-105(1) of The Philadelphia Code shall not apply, and deletions from Code shall be indicated by the use of strikethrough, and insertions to the Code shall be indicated by bold underlining. Subcodes “B” and “F” of Title 4 of The Philadelphia Code (entitled “The Philadelphia Building Code” and “The Philadelphia Fire Code,” respectively) are hereby amended to read as follows:

TITLE 4. THE PHILADELPHIA BUILDING CONSTRUCTION AND OCCUPANCY CODE

* * *

SUBCODE “B” (THE PHILADELPHIA BUILDING CODE)

* * *

CHAPTER 4
SPECIAL DETAILED REQUIREMENTS BASED ON USE AND OCCUPANCY

* * *

SECTION B-425 FAMILY CHILD DAY-CARE FACILITIES

* * *

*B-425.2License. A license to operate a Family Child Day Care Facility shall be obtained from the Department of Licenses and Inspections, which includes an annual fire inspection. No license shall be issued under this Section unless the applicant has secured a ~~Business Privilege~~ **Commercial Activity** License to the extent required by Title 19 of The Philadelphia Code.*

* * *

SUBCODE “F” (THE PHILADELPHIA FIRE CODE)

* * *

CHAPTER 4
EMERGENCY PLANNING AND PREPAREDNESS

* * *

SECTION F-409 FAMILY CHILD DAY CARE FACILITIES

* * *

*F-409.2License. A license to operate a Family Child Day Care Facility shall be obtained from the Department of Licenses and Inspections, which includes an annual fire safety inspection. No license shall be issued under this section unless the applicant has secured a ~~Business Privilege~~ **Commercial Activity** License to the extent required by Title 19 of The Philadelphia Code.*

SECTION 4. Title 7 of The Philadelphia Code is hereby amended to read as follows:

TITLE 7. HOUSING CODE

CHAPTER 7-100. INCLUSIONARY AFFORDABLE HOUSING

* * *

§ 7-112. Development Assistance Programs.

In recognition that the inclusion of affordable housing in any development will cause the developer to forego income that otherwise might be available from the development of market rate housing, it is the intent of Council that certain programs be developed to minimize the burden on developers. Such programs may include, but need not be limited to, modifications of Building Code requirements; provision of land for affordable developments, at below-market rates; and the provision of credits against [business privilege] *business income and receipts* tax. It is the intent of Council that legislation to implement such programs will be introduced into Council on or before the effective date of this Chapter.

SECTION 5. Title 9 of The Philadelphia Code is hereby amended to read as follows:

TITLE 9. REGULATION OF BUSINESSES, TRADES AND PROFESSIONS

* * *

CHAPTER 9-200. COMMERCIAL ACTIVITIES ON STREETS

* * *

§ 9-204. Sidewalk Vendors in Center City.

* * *

(4) License Issuance. Licenses shall be issued upon compliance with the following:

(a) The applicant furnishes the following information:

* * *

(.4) the applicant's current and valid Pennsylvania sales tax identification number, and current and valid Philadelphia [business privilege] *commercial activity* license number;

* * *

§ 9-213. Farmers' Markets.

* * *

(3) License Issuance. One license shall be issued by the Department to any Farmers' Market entity which is in compliance with the following provisions in connection with each location at which the entity will operate:

(a) The Farmers' Market entity furnishes the following information to the Department on an application form provided to applicant by the Department:

* * *

(.3) the applicant's current and valid Philadelphia [business privilege] *commercial activity* license number, unless the Farmers' Market entity is organized as a not for profit organization;

* * *

§ 9-214. Tours on the Public Right-of-Way in the Center City Tourist Area.

* * *

(13) Penalties. In addition to the penalties set forth in Section 1-109(1) of this Code, the Department of Licenses and Inspections may revoke the [business privilege] *commercial activity* license of any person, including any tour service company, for a period of not less than six (6) months nor more than one (1) year, upon his or her third violation of the provisions of this Section within a period not to exceed three years.

* * *

CHAPTER 9-400. CARRIERS

* * *

§ 9-402. Animal Drawn Carriages.

* * *

(2) License Required.

* * *

(b) All applications for such license shall be made on forms supplied by the Department and shall contain the following information:

* * *

(.4) [Business privilege] *Commercial activity* license number;

* * *

§ 9-407. Tour Passenger Carriers.

* * *

(3) License Issuance. Licenses shall be issued upon the following:

(a) The applicant furnishes the following information:

* * *

(.5) the applicant's current and valid Pennsylvania sales tax identification number, and current

and valid Philadelphia [business privilege] *commercial activity* license number;

* * *

§ 9-408. Multi-Seat Pedalcycles.

* * *

(2) License Required.

* * *

(b) All applications for such license shall be made on forms supplied by the Department and shall contain the following information:

* * *

(.3) [Business privilege] *Commercial activity* license number;

* * *

CHAPTER 9-600. SERVICE AND OTHER BUSINESSES

§ 9-601. Garages, Parking Lots, Sales Lots and Sales Showrooms.

* * *

(2) Public Garages.

* * *

(c) Each licensee shall maintain at each entrance to a public garage a permanently affixed sign which shall show the name and address of the licensee, the schedule of rates charged for parking or storing vehicles, the accepted methods of payment, the hours during which the garage is open, and the [Business Privilege] *Commercial Activity* License number of the business.

* * *

(5) Valet Parking Permit.

(a) No person shall provide valet parking services at a particular location unless the person has obtained a Valet Parking Permit under this Section. A permit application shall be made on a form provided by the Authority, and shall be accompanied by a proposed Valet Parking Plan submitted in the form required by the Authority, which shall include the following:

* * *

(.2) The name, address, [Business Privilege] *Commercial Activity* License number, and proof of insurance as required by subsection 9-601(4)(a) of the business or businesses or entities which has contracted with the valet parking operator for valet parking services at a specified location, and the name and address of the owner of the property at that location, if different from the business or businesses; the name and telephone number of the owner or manager of such businesses; and a copy of the agreement (either directly, or through another entity) to operate valet parking at the particular location;

* * *

(6) Required and Prohibited Conduct in the Provision of Valet Parking Services.

* * *

(c) Valet parking operators shall display a sign at the point where vehicles are accepted for valet parking that is readily visible to patrons that indicates the valet company name and [Business Privilege] *Commercial Activity* License number and any fee for valet parking, whose design and location shall be approved by the Department and the Art Commission.

* * *

§ 9-603. Pawnbrokers.

* * *

(5) Penalties, Cease Operations Orders and License Revocations. Depending upon the seriousness of the violation and the prior record of the pawnbroker with respect to violations of this Section, a violation of this Section shall subject the pawnbroker to any or all of the following:

* * *

(c) suspension of the [business privilege] *commercial activity* license of the pawnbroker pursuant to the procedures set forth in Section 19-2602(4)(h), (5) & (6).

* * *

§ 9-605. Towing.

* * *

(3) Towing Company Licenses.

* * *

(c) No license shall be issued or renewed unless the applicant submits an application in the form required by the Enforcement Agency, including at least the following:

* * *

(.3) Philadelphia [business privilege] *commercial activity* license number and tax account number.

* * *

§ 9-613. Junk Dealers.

* * *

(2) Records Required.

(a) All junk dealers shall maintain adequate records of all business transactions pertaining to bronze,

copper, all plumbing fixtures such as pipes, bathtubs, toilets, sinks and all similar material, as well as any other items of which they may be required to keep a record in accordance with certain regulations promulgated by the Department of Licenses and Inspections.

(1) Such records shall include information stating the name, address and [business privilege] *commercial activity* license number of the person and/or company with whom the junk dealer is transacting business; the type and amount of material involved in the transaction; the date of the transaction; and such other information and regulations as the Department of Licenses and Inspections shall from time to time promulgate.

* * *

§ 9-618. Sale of Spray Paint Containers, Indelible Markers and Etching Acid.

* * *

(4) Penalties.

* * *

(b) In addition to the penalties outlined in Section 9-105, the Department of Licenses and Inspections may revoke the [business privilege] *commercial activity* license.

* * *

§ 9-621. Sale of Telephone Activated Pagers.

* * *

(5) Penalties.

* * *

(b) In addition to the penalties outlined in § 9-105, the Department of Licenses and Inspections may revoke the [business privilege] *commercial activity* license of any person violating the provisions of this Section on three (3) occasions.

§ 9-622. Cigarettes and Tobacco Products.

* * *

(6) Enforcement and Penalties.

* * *

(f) In addition to the above penalties, any person who violates subsection 9-622(5) shall be subject to the following penalties:

* * *

(ii) In addition to the penalties outlined above, the Department of Licenses and Inspections may revoke the [business privilege] *commercial activity* license of any person violating the provisions of subsection

9-622(5).

* * *

§ 9-625. Sale of Laser Pointing Devices.

* * *

(5) Penalties.

* * *

(b) In addition to the penalties outlined above, the Department of Licenses and Inspections may revoke the [business privilege] *commercial activity* license of any person violating the provisions of this Section on three (3) occasions.

* * *

§ 9-629. Drug Paraphernalia, Blunt Cigars, and Similar Items.

* * *

(4) Penalties.

* * *

(b) In addition to the penalties outlined above, the Department of Licenses and Inspections may revoke the [business privilege] *commercial activity* license of any person violating the provisions of this Section.

§ 9-630. Sale of Used Cars.

* * *

(7) Administration and Enforcement.

* * *

(b) In addition to the penalties set forth in Section 9-105, any dealer found to be in violation of this Section shall be subject to reprimand, suspension or revocation of his or her [business privilege] *commercial activity* license. The Department shall revoke or suspend a license pursuant to this subsection if, after due process, it determines that the violation was willful or repetitive. Upon good cause shown, the Department shall reinstate any such license.

§ 9-631. Tobacco Retailer Permit.

* * *

(2) Tobacco Retailer Permit Required.

* * *

(c) A Tobacco Retailer Permit shall be issued to an applicant if, in addition to any other applicable

requirement, all of the following requirements are met:

* * *

(.5) The applicant currently maintains a valid [business privilege] *commercial activity* license and any license or permit required under this Title.

* * *

(3) Expiration, Renewal, and Revocation.

* * *

(c) Revocation of Permit.

(.1) A Tobacco Retailer Permit may be revoked for any of the following reasons:

* * *

(iv) Failure to maintain a valid [business privilege] *commercial activity* license or any other license or permit required under this Title;

* * *

CHAPTER 9-700. AMUSEMENT BUSINESSES

* * *

§ 9-703. Special Assembly Occupancies.

* * *

(2) Licenses.

* * *

(b) No special assembly occupancy license shall be issued or renewed by the Department unless the Department determines that:

(.1) The applicant has valid amusement and [business privilege] *commercial activity* licenses.

* * *

(3) Operation of Special Assembly Occupancies.

* * *

(c) It shall be the responsibility of every special assembly occupancy licensee as a condition to the receipt or retention of the special assembly occupancy license to:

* * *

(.5) refrain, under color of such license, from entering into any contracts or agreements with a

promoter to arrange for and produce a promoted event at the special assembly occupancy, knowing, or having reason to know, that such person is not registered as a promoter with the Managing Director and/or does not possess a valid [business privilege] *commercial activity* license;

(.6) notify the local Police District Commander two weeks in advance of any promoted event. If notice is provided less than two weeks in advance, the licensee must demonstrate good cause for the late notice. The form for providing advance notice shall be available for filing online and shall include:

(a) The full name, address and [business privilege] *commercial activity* license of the outside operator;

* * *

(e) Any special assembly occupancy licensed under this Section who violates the provisions of this Section or whose agents or employees violate the provisions of this Section shall also be subject to immediate revocation of his or her amusement and [business privilege] *commercial activity* licenses.

(4) Registration of Promoters. No person shall operate as a promoter without first registering as a promoter with the Managing Director.

* * *

(b) The application for promoter registration shall contain the following information:

* * *

(.5) promoter's [business privilege] *commercial activity* license number.

* * *

CHAPTER 9-1000. TRADES

* * *

§ 9-1004. Contractors.

* * *

(3) Application Requirements. Applications for a Contractor's license shall be made on forms to be supplied by the Department. No license shall be issued until the applicant:

(a) provides the Department with a copy of the applicant's [business privilege] *commercial activity* license and tax identification number;

* * *

CHAPTER 9-1900. FIRE INSURANCE ESCROW ACCOUNTS: MUNICIPAL CERTIFICATE REQUIRED PRIOR TO PAYMENT OF FIRE LOSS CLAIMS

* * *

§ 9-1903. Required Establishment of Fire Insurance Escrow Accounts.

(1) For every Covered Claim as defined in § 9-1901, the Insuring Agent or Agents shall transfer to the Commissioner from the insurance proceeds either:

* * *

(b) If at the time of a loss report of the claim, the named insured has submitted a contractor’s signed estimate of the costs of removing, repairing or securing the building or other structure in an amount less than the amount calculated under the formula set forth in § 9-1903(1)(a), then the amount specified in such estimate. Any such estimate must include the name, address and City [business privilege] *business income and receipts* tax account number of the contractor.

* * *

§ 9-1904. Administration of Fire Insurance Escrow Accounts.

(1) After the transfer of proceeds under § 9-1903(1)(a), and if the City has not commenced to remove, repair, or secure the building or other structure, then the named insured may submit to the Commissioner a contractor’s signed estimate of the costs of removing, repairing or securing the building or other structure, and the Commissioner shall then return to the named insured the amount of proceeds transferred to the City in excess of such estimate. Any such estimate must include the name, address and City [business privilege] *business income and receipts* tax account number of the contractor.

* * *

CHAPTER 9-2400. PROHIBITION AGAINST PREDATORY LENDING PRACTICES

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§ 9-2403. Predatory Lending Practices Prohibited.

* * *

(3) Certification of Compliance to be Recorded. At the time of recording a mortgage, the lender and, if applicable the mortgage broker, must submit a certification of compliance to the Department of Records for recording along with the mortgage instrument and deed. The Department of Records shall make the information contained in such certifications available to the public in the most usable form the department practicably can provide. The certification of compliance shall be substantially in the following form and shall comply with any formatting requirements promulgated from time to time by the Department of Records.

CERTIFICATION

The undersigned lender and mortgage broker certify, that to the best of our knowledge, information and belief, the attached mortgage, described below, entered into between _____ (name of lender) and _____ (name of borrower) on _____ (date of execution) for the property located at _____ (street address of property) contains the following characteristics and terms:

Type of mortgage:

Purchase Money Non-purchase Money
(circle one)

First Mortgage Junior Mortgage
(circle one)

- a. The annual percentage rate of the loan is _____.
- b. The applicable Treasury Rate¹ is: _____.
- c. The total loan amount is _____.
- d. The total amount of points and fees² is _____.
- e. The percentage of points and fees financed³ is _____.

¹ The yield on Treasury securities having comparable periods of maturity to the loan maturity as of the fifteenth day of the month immediately preceding the month in which the application for the extension of credit is received by the creditor.

² Points and fees are defined in § 9-2402 of the Philadelphia Code.

³ Calculated according to the equation $d/(c-d) \times 100$.

1. The mortgage is or is not (circle one) a threshold or high cost loan.

2. The borrower has or has not (circle one) received housing counseling. A certification of housing counseling is or is not (circle one) attached to this certification.

3. The mortgage does or does not (circle one) violate any provisions of Chapter 9-2400 of the Philadelphia Code.

Date: _____

Mortgage Lender

Name and Title of Officer

Address

Telephone Number

[Philadelphia Bus. Privilege] *Commercial Activity* Lic. No.

Mortgage Broker

Name and Title of Officer

Address

Telephone Number

[Philadelphia Bus. Privilege] *Commercial Activity* Lic. No.

§ 9-2404. Penalties.

* * *

(3) Loss of [Business Privilege] *Commercial Activity* License. No person possessing a [business privilege] *commercial activity* license may, in connection with any home repair or improvement contract, act as agent for, or advertise, promote, recommend the services of, or make a direct or indirect referral to a high cost lender or a predatory lender or an affiliate of a high cost lender or a predatory lender, as defined in this Chapter. Any person who intends to operate or is operating in violation of this Section or Section 9-2403 shall be subject to the revocation of its [business privilege] *commercial activity* license pursuant to Title 19 Section 2602 of The Philadelphia Code.

* * *

CHAPTER 9-3000. SHEET METAL TECHNICIAN

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§ 9-3010. Penalties.

* * *

(5) The Department shall, after providing notice and an opportunity to be heard, suspend or revoke, for a period of not less than six months and not more than one year, applicable contractor licenses, issued by the Department to any person, corporation, partnership or other business entity that knowingly or recklessly performs work on sheet metal systems or employs persons to perform work on sheet metal systems without applicable certificates or permits required by this Chapter. If the person, corporation, partnership or other business entity does not possess a contractor license, the Department shall place a restriction on the [business privilege] *commercial activity* license of such person or entity prohibiting them from performing work on sheet metal systems for a period of not less than six months and not more than one year.

SECTION 6. Title 10 of The Philadelphia Code is hereby amended to read as follows:

TITLE 10. REGULATION OF INDIVIDUAL CONDUCT AND ACTIVITY

* * *

CHAPTER 10-300. MINORS

* * *

§ 10-306. Enforcement and Penalties.

* * *

(7) Any owner/operator of an establishment regulated under the provisions of § 14-1605 of The Philadelphia Code and any agent or employee of said owner/operator who shall violate the provisions of § 10-

305 shall also be subject to immediate revocation of their [business privilege] *commercial activity* license as provided for in § 19-2602 of The Philadelphia Code.

* * *

CHAPTER 10-600. PUBLIC PLACES - PROHIBITED CONDUCT

* * *

§ 10-602. Smoking.

* * *

(3) Smoking Prohibited.

* * *

(b) Exceptions. The provisions of subsection 10-602(3)(a) shall not apply:

* * *

(.4) In a Private Club provided that all of the following conditions are satisfied:

(i) the Private Club is in legal operation and has a valid certificate of occupancy and [business privilege] *commercial activity* license at the time it applies for a waiver;

* * *

(.5) In a Drinking Establishment provided that all of the following conditions are satisfied:

(i) the Drinking Establishment is in legal operation and has a valid certificate of occupancy and [business privilege] *commercial activity* license on the effective date of the Ordinance that added this subsection to The Philadelphia Code;

* * *

CHAPTER 10-700. REFUSE AND LITTERING

* * *

§ 10-719. Penalties.

* * *

(4.1) The Department of Licenses and Inspections may revoke the [business privilege] *commercial activity* license of any person, for a period not to exceed one year, for a violation of Section 10-710(2). In making a determination regarding whether and for how long to revoke, the Department shall consider the recommendation of the enforcing agency, the willfulness of the violation and any past violations.

* * *

CHAPTER 10-1700. USE OF SURVEILLANCE TAPES IN COMMERCIAL BUSINESSES

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§ 10-1702. Definitions.

In this Chapter, the following definitions apply:

* * *

(2) Business - For the purpose of this Ordinance the definition of business in Chapter 19 Finance, Taxes, and Collections, Section 19-2600 [Business Privilege] *Business Income and Receipts* Taxes shall apply.

SECTION 7. Title 12 of The Philadelphia Code is hereby amended to read as follows:

TITLE 12. TRAFFIC CODE

* * *

CHAPTER 12-2900. CONTRACTOR PARKING

§ 12-2901. Definitions.

* * *

(2) Contractor vehicle. A vehicle bearing commercial license plates, registered to or leased by (as defined in § 12-2901(2)(a)) a contractor to whom all trade, occupation and [business privilege] *commercial activity* licenses have been issued by the City of Philadelphia.

SECTION 8. Title 17 of The Philadelphia Code is hereby amended to read as follows:

TITLE 17. CONTRACTS AND PROCUREMENT

CHAPTER 17-100. PROCUREMENT CONTRACTS

* * *

§ 17-107. Contractors: Labor-Management Relationships.

* * *

(2) Contracts.

* * *

(e) Every City-work contract shall contain a provision requiring the contractor to submit to the Unit a compilation contractor listing no later than seven (7) days before the starting date of work on any such contract, and to notify the Unit of any changes in the information contained in such listing within five (5) days of any such changes. Such listing shall include, for each contractor and subcontractor working on the contract:

* * *

(.5) Each contractor and subcontractor's [business privilege] *commercial activity* license number and federal tax identification number.

* * *

§ 17-109. Local Bidding Preferences.

* * *

(3) Certification.

* * *

(b) The Commissioner shall certify a Business Entity as a Local Business Entity if the Commissioner determines:

(i) That the Business Entity, during the preceding 12 months, has filed a [business privilege] *business income and receipts* tax return with the City establishing that the contractor conducted business within the City within the calendar year preceding the filing of the return.

(ii) That during the preceding eighteen (18) months the Business Entity:

(A) Has continuously maintained a valid [business privilege] *commercial activity* license and all other licenses and permits necessary to conduct business with the City;

* * *

CHAPTER 17-700. LAW DEPARTMENT FEES

* * *

§ 17-703. Fees for Private Tax Opinions.

* * *

(4) Whenever the Law Department issues a private tax opinion at the request of a private party, the City Solicitor is authorized to impose a fee for the service thus rendered on the person requesting the opinion, which fee must be paid at the time a request for a private tax opinion is made to the Law Department. The amount of the fee shall be determined in accordance with the following schedule, or any revised schedule promulgated pursuant to subsection 17-703(5):

* * *

(c) Opinions on the [Business Privilege] *Business Income and Receipts Tax*, \$750.

SECTION 9. Title 19 of The Philadelphia Code is hereby amended to read as follows:

TITLE 19.
FINANCE, TAXES AND COLLECTIONS

* * *

CHAPTER 19-500. TAXES AND RENTS - GENERAL

* * *

§ 19-514. Tax Amnesty Program.

* * *

(2) The Revenue Commissioner shall promulgate rules and regulations to implement the Program, consistent with the following:

* * *

(b) The Program shall apply to any of the following taxes imposed or collected by the City of Philadelphia or the School District of Philadelphia originally due and payable on or after February 1, 1986, and on or before June 30, 2009 ("Eligible Tax"), provided that no interest or penalties shall be waived with respect to taxes imposed or collected by the School District of Philadelphia unless the School Reform Commission has by resolution, adopted no later than forty-five (45) days prior to the commencement of the Amnesty Period, agreed to participate in the Program.

* * *

(.14) [Business privilege] *Business income and receipts* tax, pursuant to Chapter 19-2600.

* * *

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

* * *

§ 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:

* * *

(h) with respect to real property or business activity, as applicable, attributable to certain parcels in the Keystone Opportunity Zone (as designated by Section 19-3201(1)), more particularly identified in subsection (4) of this Section, effective upon the later of (i) January 1, 2011, and (ii) the date on which such parcel is occupied by a qualified business (or, with respect to the exemption from real estate taxes set forth at subsection (.1) below, the date on which such parcel becomes developed), and continuing through and including December 31, 2017; provided that the exemption from sales and use tax set forth at subsection (.5) below shall be effective on January 1, 2011:

* * *

(.3) Subject to the conditions set forth in Section 19-3207 and elsewhere in this Chapter, a qualified business may claim a credit against the [Business Privilege] *Business Income and Receipts Tax* imposed under Chapter 19-2600 to the extent of the tax liability attributable to business activity conducted directly by the taxpayer within the Zone.

* * *

§ 19-3207. Conditions for [Business Privilege] *Business Income and Receipts Tax Credit*.

(1) The Department shall establish rules and regulations and methods of apportionment and allocation so that only that part of such net income and receipts attributable to business activity conducted directly by a qualified business within the Zone shall be entitled to a credit against the [business privilege] *business income and receipts tax*.

(2) A qualified business, when filing its [business privilege] *business income and receipts tax* return, shall first compute its receipts and net income in conformity with Chapter 19-2600 with no adjustments or subtractions for receipts or net income attributable to business activity in the Zone, prior to calculating any credit under this Chapter.

(3) The credit against [business privilege] *business income and receipts tax* allowed to a taxpayer in any tax year under this Chapter shall not exceed the [business privilege] *business income and receipts tax* liability of the taxpayer for such tax year, and shall not carry forward to any other tax year.

SECTION 10. Title 20 of The Philadelphia Code is hereby amended to read as follows:

TITLE 20. OFFICERS AND EMPLOYEES

* * *

CHAPTER 20-1700. PHILADELPHIA RE-ENTRY EMPLOYMENT PROGRAM (“PREP”) FOR EX-OFFENDERS

* * *

§ 20-1704. Duties of the Revenue Commissioner.

(1) The Revenue Commissioner shall make available to all businesses holding a [business privilege] *commercial activity* license in Philadelphia information about the PREP Tax Credit provided under § 19-2604 (9).

SECTION 11. Nothing in this Ordinance is intended to change any legal rights or obligations. Upon adoption of this Ordinance, all valid business privilege licenses remain valid, and all prior interpretations, enforcement proceedings, administrative actions, and other legal consequences relating to the prior business privilege tax remain fully in effect and applicable to the new business income and receipts tax.

SECTION 12. This Ordinance shall take effect on May 1, 2012.