



Legislation Text

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Amending Chapter 19-2604 of The Philadelphia Code, entitled “Business Privilege Taxes,” and amending other sections of the Code to provide a credit against taxes or other City fees for costs incurred to install Fire-escape Rope Ladders, and authorizing various City Departments to establish regulations related to the credit and the installation of Fire-escape Rope Ladders, all under certain terms and conditions.

WHEREAS, many residential housing units in the City are located in structures that lack a conventional fire escape; and

WHEREAS, many residential housing units are located in two and three story row houses, where an open window may be the only means of escape in the event of fire or other emergency; and

WHEREAS, offering a tax or other credit to incentivize the installation of emergency-use rope ladders, could save lives when smoked-filled stairways and hallways are not a safe escape option, and escape through an open widow using a Fire-escape Rope Ladder, is the only way out of a burning building; now, therefore,

*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 TAXES.

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§19-2604. Tax Rates, Credits, and Alternative Tax Computation.

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( ) *“Fire-escape Rope Ladder” Tax Credit.*

(a) *Definitions. For purposes of this subsection, the following definition shall apply:*

(1) *Fire-escape Rope Ladder- A ladder constructed of knotted rope secured to a building wall and primarily intended for rapid egress from a building in case of fire.*

(b) *Application. A landlord or property-owner seeking a Fire-escape Rope Ladder Tax Credit, must file a Tax Credit Application, in the form and manner prescribed by the Revenue Department, that includes the following:*

(1) *The location of the property where the proposed Fire-escape Rope*

*Ladder will be installed, including the estimated cost of the Ladder and installation;*

(2) *Proof that the applicant has received all required permits and approvals to construct the Fire-escape Rope Ladder, after first submitting to the Department of Licenses and Inspections the plans for the Fire-escape Rope Ladder and a written analysis conducted by an engineer or other qualified professional that confirms the following:*

(i) *The characteristics and condition of the property are safe for the construction and use of a Fire-escape Rope Ladder;*

(ii) *The Fire-escape Rope Ladder and anchoring will be structurally sound with load-bearing capacity as shall be established by regulation;*

(iii) *The Fire-escape Rope Ladder will be located near a window or other safe and accessible point of egress within the property, and be clearly marked to indicate it is solely for emergency use; and*

(iv) *Other requirements established regulation, by the Department of Licenses and Inspection, the Fire Department or other appropriate City Department.*

(c) *The Revenue Department shall approve the application if it contains all the required information. After approval of the application, the applicant must execute a commitment letter with the Revenue Department setting forth the following:*

(1) *The plans for the Fire-escape Rope Ladder, as approved by the Department of Licenses and Inspection.*

(2) *The maximum Fire-escape Rope Ladder tax or other credit amount the applicant may claim, as calculated under subsection (8)(d).*

(3) *The applicant's commitment to maintain the Fire-escape Rope Ladder after completion.*

(5) *Such other provisions as the Revenue Department deems appropriate.*

(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 installation of the Fire-escape Rope Ladder in accordance with the plans set forth in the commitment letter, a landlord may claim a tax credit of all costs actually incurred to construct and install the Fire-escape Rope Ladder, provided that the total credit may not exceed \$ \_\_\_\_\_. Such tax credit shall be applied against the applicant's total business privilege tax liability for the Tax Year during which the applicant certifies completion of the Fire-escape Rope Ladder installation, provided that any unused credits may be carried forward until fully used.*

(2) *In the event the applicant is the property owner, he or she may claim a credit, equal to the cost of the Ladder and installation, against any permit or other fees required by Licenses and Inspection or other City Departments.*

(e) *Repayment of Credits. A landlord or property owner that has received Fire-escape Rope Ladder credits must repay those credits to the City if they fail to maintain the Ladder in accordance with the provisions of the commitment letter. The Revenue Department may waive such repayment if it determines the failure to maintain the Ladder was because of a natural disaster or other act of God, an act of terrorism or vandalism, or similar circumstances beyond the control of the landlord or property owner.*

(f) *The Revenue Department shall by December 31 of each year submit a written report to the Mayor, with a copy to the President and Chief Clerk of Council, summarizing the City's experience during the prior year with the credit provided under this subsection.*

\* \* \*

SECTION 2. This Ordinance shall take effect with respect to Tax Year 2022 and thereafter.

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**Explanation:**

*Italics* indicate new matter added.