



Legislation Text

File #: 130451-A, Version: 1

Amending Section 19-1806 of The Philadelphia Code, entitled "Authorization of Realty Use and Occupancy Tax," including by providing for special tax provisions for manufacturers, and making conforming changes, all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Section 19-1806 of The Philadelphia Code is amended to read as follows:

§ 19-1806. Authorization of Realty Use and Occupancy Tax.

\* \* \*

(3) Exclusions.

\* \* \*

*(d) This authorization shall not include the authority to levy a tax on the use or occupancy of facilities by manufacturers that meet the requirements for classification under Sections 31, 32 or 33 of the 2012 North American Industry Classification System ("NAICS") codes, including the following subsectors: Food Manufacturing (NAICS 311); Beverage and Tobacco Product Manufacturing (NAICS 312); Textile Mills (NAICS 313); Textile Product Mills (NAICS 314); Apparel Manufacturing (NAICS 315); Leather and Allied Product Manufacturing (NAICS 316); Wood Product Manufacturing (NAICS 321); Paper Manufacturing (NAICS 322); Printing and Related Support Activities (NAICS 323); Petroleum and Coal Products Manufacturing (NAICS 324); Chemical Manufacturing (NAICS 325); Plastics and Rubber Products Manufacturing (NAICS 326); Nonmetallic Mineral Product Manufacturing (NAICS 327); Primary Metal Manufacturing (NAICS 331); Fabricated Metal Product Manufacturing (NAICS 332); Machinery Manufacturing (NAICS 333); Computer and Electronic Product Manufacturing (NAICS 334); Electrical Equipment, Appliance, and Component Manufacturing (NAICS 335); Transportation Equipment Manufacturing (NAICS 336); Furniture and Related Product Manufacturing (NAICS 337); and Miscellaneous Manufacturing (NAICS 339), when the facility is used for manufacturing.*

SECTION 2. This Ordinance shall become effective July 1, 2015.

**Explanation:**

[Brackets] indicate matter deleted.  
*Italics* indicate new matter added.