



Legislation Text

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Amending Title 9 of The Philadelphia Code, entitled "Regulation of Businesses, Trades and Professions," to provide for abatement of all or a portion of fees for certain licenses and permits for Small Business Enterprises, under certain terms and conditions; and amending Section 19-1806 of The Philadelphia Code, entitled "Authorization of Realty Use and Occupancy Taxes," and Chapter 19-2600 of The Philadelphia Code, entitled "Business Privilege Taxes," to provide for credit of certain taxes for Small Business Enterprises, under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Title 9 of The Philadelphia Code is amended to read as follows:

TITLE 9. REGULATION OF BUSINESSES, TRADES AND PROFESSIONS.

CHAPTER 9-100. GENERAL PROVISIONS.

\* \* \*

§ 9-102. Licenses and Permits.

\* \* \*

*(10) Notwithstanding any provision of this Code to the contrary, the annual fee for the following licenses and permits shall be reduced by \_\_\_\_\_ percent for the first three years that a Small Business Enterprise as defined under Section 17-1501(9) conducts operations from a physical location in the City:*

*(a) Business privilege license. See § 19-2602(2)(b).*

*(b) Outdoor advertising license. See § 9-602(4)(c).*

*(c) Dumpster license. See § 10-722(3)(d).*

*(d) Food establishment license. See § 6-301(4).*

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SECTION 2. Section 19-1806 of The Philadelphia Code is amended to read as follows:

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

\* \* \*

*(6) New Small Business Enterprise Tax Credit. A taxpayer that is a Small Business Enterprise as defined under Section 17-1501(9) shall be entitled, for the first three (3) years it is liable for payment of tax under this Section, to a non-refundable credit against its taxes under this Section equal to \_\_\_\_\_ per cent of its taxes otherwise owing under this Section.*

SECTION 3. Chapter 19-2600 of The Philadelphia Code is amended to read as follows:

CHAPTER 19-2600. BUSINESS PRIVILEGE TAXES.

\* \* \*

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

\* \* \*

*(12) New Small Business Enterprise Tax Credit. A taxpayer that is a Small Business Enterprise as defined under Section 17-1501(9) with operations physically located in the City shall be entitled, for the first three (3) years such operations are physically located in the City, to a non-refundable credit against its taxes under this Chapter equal to \_\_\_\_\_ per cent of its taxes otherwise owing under this Chapter on any income or receipts arising directly out of such operations in the City. The Department shall promulgate regulations to establish appropriate methods of allocation of income and receipts to determine the amount of income or receipts arising directly out of Philadelphia operations.*

SECTION 4. This Ordinance shall take effect January 1, 2012.

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**Explanation:**

*Italics indicate new matter added.*