

Legislation Text

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Amending Chapter 19-1800 of The Philadelphia Code, entitled "School Tax Authorization," by amending Section 19-1806 to further authorize the Board of Education of the School District of Philadelphia to impose a tax on the use or occupancy of real estate within the School District of Philadelphia.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-1800 of The Philadelphia Code, entitled "School Tax Authorization," is hereby amended to read as follows:

CHAPTER 19-1800. SCHOOL TAX AUTHORIZATION

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

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(2) Imposition of the Tax.

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(b) The Board of Education of the School District of Philadelphia is authorized to impose a tax for general school purposes on the use or occupancy of real estate within the School District of Philadelphia during the tax years beginning July 1, 2001 *and July 1, 2002*, for the purpose of carrying on any business, trade, occupation, profession, vocation, or any other commercial or industrial activity. This tax is imposed on the user or occupier of real estate.

* * *

(4) Rate and Computation of Tax.

(a) Rate.

* * *

(ii) The tax authorized by this Section shall be measured by the assessed value of the real estate, for the tax years beginning July 1, 2001 *and July 1, 2002*, at the rate *each year* not to exceed four dollars and sixty-two cents (\$4.62) per one hundred (\$100) dollars of the assessed value of the real estate as most recently returned by the Board of Revision of Taxes.

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Explanation:

Italics indicate new matter added.