City of Philadelphia

City Council
Chief Clerk's Office
402 City Hall
Philadelphia, PA 19107

Legislation Text

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Amending Chapter 19-2600 of The Philadelphia Code, entitled "Business Privilege Taxes," by requiring all persons who file a business privilege tax return to include as part of such return a disclosure form summarizing certain information included on the return, which disclosure forms shall be public information, under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1.   Chapter 19-2600 of The Philadelphia Code, entitled "Business Privilege Taxes," is hereby amended to read as follows:

CHAPTER 19-2600. BUSINESS PRIVILEGE TAXES.

*   *   *

§ 19-2606. Returns.

*   *   *

(3) The form of return provided by the Department of Revenue shall include a one page disclosure form requiring the taxpayer to set forth the information listed in subsections (a) through (k) below. Such disclosure forms shall be public information, notwithstanding §19-506 or any other provision of this Code or any regulation adopted under this Code to the contrary, and the Department of Revenue shall arrange for the publication of the disclosure forms on the City's official website in a format searchable by tax year and taxpayer name.

    (a)   Name of taxpayer.

    (b)   Gross receipts (BPT Schedule D, line 4).

    (c)   Net taxable receipts (BPT Schedule D, line 6).

    (d)   Tax due on gross receipts (BPT Schedule D, line 11).

    (e)   Net income (BPT Schedule A or B, line 1).

    (f)   Average of apportionment factors (BPT Schedule A or B, line 6).

    (g)   Income apportioned to Philadelphia (BPT Schedule A or B, line 7)

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(h)   *Nonbusiness income allocated to Philadelphia (BPT Schedule A or B, line 8).*

(i)   *Current year income (BPT Schedule A or B, line 9).*

(j)   *Taxable income (BPT Schedule A or B, line 11).*

(k)   *Tax due on net income (BPT Schedule A or B, line 12).*

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Explanation:

Italics indicate new matter added.