



# City of Philadelphia

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

## Legislation Text

**File #:** 190358, **Version:** 1

Amending Chapter 19-2600 of The Philadelphia Code, entitled "Business Income and Receipts Taxes," by amending Section 19-2606, entitled "Returns," to revise filing requirements, under certain terms and conditions.

*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 INCOME AND RECEIPTS TAXES

\* \* \*

§ 19-2606. Returns.

\* \* \*

*(4) A person whose Taxable Receipts in a given year are reduced to or below zero by the exclusion from the definition of "Receipts" provided under paragraph (14) of that definition (relating to the exclusion of the first \$100,000 in taxable receipts) and who, as a result of such exclusion, owes no tax under this Chapter, shall not be required to file a return.*

SECTION 2. This Ordinance shall apply to tax years 2020 and thereafter.

**Explanation:**

*Italics* indicate new matter added.