

Legislation Text

File #: 240087-A, Version: 1

Amending Chapter 9-600 of The Philadelphia Code, entitled “Service and Other Businesses”, by adding a new section regulating the operation of establishments providing tax preparation services and providing for remedies, all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 9-600 of The Philadelphia Code is hereby amended as follows:

CHAPTER 9-600. SERVICE AND OTHER BUSINESSES

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§ 9-630. [Reserved] *Tax Preparation Services.*

(1) *Definitions.*

- (a) *Tax Preparation Services Provider. An individual or business involved in providing a service to consumers involving preparation of, federal, state, or City tax returns or related filings.*
- (b) *Consumer. An individual or couple filing taxes jointly or a business consisting of a self-employed person, but not including a business with one or more employees other than the business owner.*

(2) *Authorization.*

- (a) *The Department of Revenue shall provide information on its publicly-available webpage, in a prominent location, concerning the availability of no cost tax preparation services provided by the City, Commonwealth, Federal Government, registered non-profit organizations and legal aid services.*

(3) *Prohibited Conduct.*

- (a) *No Tax Preparation Services Provider shall provide service to a consumer unless:*

- (.1) *The Tax Preparation Service Provider has provided a listing of the cost of the services offered to the consumer and any additional fees that may be charged; and*

- (.2) *Such consumer has acknowledged receipt of such information by providing evidence of receipt, such as signing a copy of such document, or digitally certifying awareness of the cost of services; and*

(4) *Remedies.*

- a. *The penalty for a violation of this Section shall be a fine of \$500 for each offense.*
- b. *Any person aggrieved by a Tax Preparation Services Provider's violation of this Section 9-630 shall have a right of action against such Provider and may recover for each such violation:*
 - (.1) Actual damages;*
 - (.2) Reasonable attorney's fees and court costs;*
 - (.3) Such other relief, including injunctive relief, as the court may deem appropriate.*

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SECTION 2. This Ordinance shall take effect November 1, 2024.