

## Legislation Details (With Text)

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**Type:** Bill      **Status:** ENACTED

**File created:** 1/28/2003      **In control:** Committee of the Whole

**On agenda:**      **Final action:** 5/29/2003

**Title:** Amending Chapter 19-1800 of The Philadelphia Code, entitled "School Tax Authorization," by amending Section 19-1804, entitled "Authorization of Net Income Tax," to further authorize the Board of Education of the School District of Philadelphia to impose a tax on net income from real property and tangible and intangible personal property of residents of the School District of Philadelphia; all under certain terms and conditions.

**Sponsors:** Councilmember Tasco

**Indexes:**

**Code sections:** 19-1800 - School Tax Authorization, 19-1804 - Authorization of Net Income Tax

**Attachments:** 1. CertifiedCopy03000900.pdf

Date	Ver.	Action By	Action	Result	Tally
6/5/2003	0	MAYOR	SIGNED		
5/29/2003	0	CITY COUNCIL	READ		
5/29/2003	0	CITY COUNCIL	PASSED	Pass	16:0
5/15/2003	0	CITY COUNCIL	ORDERED PLACED ON THIS DAY'S FIRST READING CALENDAR		
5/15/2003	0	CITY COUNCIL	SUSPEND THE RULES OF THE COUNCIL	Pass	
5/15/2003	0	CITY COUNCIL	ORDERED PLACED ON NEXT WEEK'S SECOND READING CALENDAR		
5/13/2003	0	Committee of the Whole	HEARING HELD		
5/13/2003	0	Committee of the Whole	REPORTED FAVORABLY, RULE SUSPENSION REQUESTED		
5/5/2003	0	Committee of the Whole	HEARING NOTICES SENT		
5/5/2003	0	Committee of the Whole	HEARING HELD		
5/5/2003	0	Committee of the Whole	RECESSED		
4/28/2003	0	Committee of the Whole	RECESSED		
4/28/2003	0	Committee of the Whole	HEARING HELD		
4/28/2003	0	Committee of the Whole	HEARING NOTICES SENT		
4/14/2003	0	Committee of the Whole	HEARING HELD		
4/14/2003	0	Committee of the Whole	RECESSED		
4/8/2003	0	Committee of the Whole	HEARING HELD		
4/8/2003	0	Committee of the Whole	RECESSED		
4/7/2003	0	Committee of the Whole	HEARING HELD		
4/7/2003	0	Committee of the Whole	RECESSED		

4/2/2003	0	Committee of the Whole	HEARING HELD	
4/2/2003	0	Committee of the Whole	RECESSED	
3/25/2003	0	Committee of the Whole	HEARING HELD	
3/25/2003	0	Committee of the Whole	RECESSED	
3/24/2003	0	Committee of the Whole	HEARING NOTICES SENT	
1/28/2003	0	CITY COUNCIL	Referred	
1/28/2003	0	CITY COUNCIL	Introduced	Pass

Amending Chapter 19-1800 of The Philadelphia Code, entitled “School Tax Authorization,” by amending Section 19-1804, entitled “Authorization of Net Income Tax,” to further authorize the Board of Education of the School District of Philadelphia to impose a tax on net income from real property and tangible and intangible personal property of residents of the School District of Philadelphia; all under certain terms and conditions.  
*THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:*

SECTION 1. Chapter 19-1800 of The Philadelphia Code is hereby amended to read as follows:

CHAPTER 19-1800. SCHOOL TAX AUTHORIZATION

\* \* \*

§19-1804. Authorization of Net Income Tax.

\* \* \*

(2) Imposition of the Tax.

(a) Except as excluded in subsection (3), the Board is authorized to impose a tax for the following Fiscal Years for general school purposes, on every person who is a resident of the School District of Philadelphia on the net income from the ownership, lease, sale or other disposition of real property and tangible and intangible personal property, received or credited to said person during the corresponding Tax Year as set forth in the table below, including the net income paid to any beneficiary of a trust or estate and the income of any trust or estate and of which such person is the substantial owner, at the following rates, provided that, in the event the rate of any tax imposed hereunder is determined to exceed any limitation imposed by statute, it is the intent of this ordinance to impose such tax at the maximum permissible rate:

<u>For Fiscal Year(s)</u>	<u>On Net Income Received or Credited</u>	<u>Rate</u>
1970 through 1976 inclusive	1969 through 1975 inclusive	2.00%
1977 through 1983 inclusive	1976 through 1982 inclusive	4.3125%
1984 through 1996 inclusive	1983 through 1995 inclusive	4.96%
1997	1996	4.84%
1998	1997	4.79%
1999	1998	4.715%
2000	1999	4.6135%
2001	2000	4.5635%
2002	2001	4.5385%
2003	2002	4.50%
2004 and thereafter	2003	4.4625%

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**Explanation:**

*Italics* indicate new matter added.