

## Legislation Details (With Text)

|                       |  |                      |   |                    |  |
|-----------------------|--|----------------------|---|--------------------|--|
| <b>File #:</b>        | 140970   | <b>Version:</b>      | 0 | <b>Name:</b>       |  |
| <b>Type:</b>          | Bill   | <b>Status:</b>       |   | LAPSED             |  |
| <b>File created:</b>  | 12/4/2014  | <b>In control:</b>   |   | Committee on Rules |  |
| <b>On agenda:</b>     |  | <b>Final action:</b> |   |                    |  |
| <b>Title:</b>         | Amending Chapter 19-3400 of The Philadelphia Code, entitled "Excise Tax on Outdoor Advertising Transactions," by revising the rate of the excise tax on outdoor advertising signs; amending Title 14 of The Philadelphia Code, entitled "Zoning and Planning," by further providing for revised sign controls; and amending Chapter 9-600 of The Philadelphia Code, entitled "Service and Other Businesses," by adjusting the licensing fees for commercial outdoor advertising signs and information required in the annual inventory of signs; all under certain terms and conditions. |                      |   |                    |  |
| <b>Sponsors:</b>      | Councilmember Henon  |                      |   |                    |  |
| <b>Indexes:</b>       | EXCISE TAX ON OUTDOOR ADVERTISING TRANSACTIONS, ZONING AND PLANNING  |                      |   |                    |  |
| <b>Code sections:</b> |  |                      |   |                    |  |
| <b>Attachments:</b>   | 1. Bill No. 14097000.pdf   |                      |   |                    |  |

| Date      | Ver. | Action By    | Action                  | Result | Tally |
|-----------|------|--------------|-------------------------|--------|-------|
| 12/4/2014 | 0    | CITY COUNCIL | Introduced and Referred | Pass   |       |

Amending Chapter 19-3400 of The Philadelphia Code, entitled "Excise Tax on Outdoor Advertising Transactions," by revising the rate of the excise tax on outdoor advertising signs; amending Title 14 of The Philadelphia Code, entitled "Zoning and Planning," by further providing for revised sign controls; and amending Chapter 9-600 of The Philadelphia Code, entitled "Service and Other Businesses," by adjusting the licensing fees for commercial outdoor advertising signs and information required in the annual inventory of signs; all under certain terms and conditions.

*THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:*

SECTION 1. Chapter 19-3400 of The Philadelphia Code is amended to read as follows:

CHAPTER 19-3400. EXCISE TAX ON OUTDOOR ADVERTISING TRANSACTIONS.

\* \* \*

§19-3402. Imposition and Rate of the Excise Tax.

\* \* \*

(3) The rate of tax shall be *equal to the total local sales tax rate, as established by Chapter 19-2700 of The Philadelphia Code* [seven percent (7%) of the Purchase Price.], *plus the rate of the sales and use tax imposed by the Commonwealth under Article II of the Tax Reform Code of 1971 (72 P.S. §7202).*

\* \* \*

SECTION 2. This Ordinance shall take effect July 1, 2015.

---

**Explanation:**

[Brackets] indicate matter deleted.

*Italics* indicate new matter added.