Legislation Details (With Text)

File #:	160024	**Version:**	0	**Name:**	
Type:	Bill			**Status:**	LAPSED
File created:	1/21/2016			**In control:**	Committee on Finance
On agenda:				**Final action:**	
Title:	Amending Title 19 of The Philadelphia Code, entitled "Finance, Taxes and Collections," to provide for transfer of delinquent taxes and fees to a qualified third-party law firm or collection agency; all under certain terms and conditions.				
Sponsors:	Councilmember Oh				
Indexes:	FINANCE, TAXES AND COLLECTIONS				
Code sections:	Title 19 - FINANCE, TAXES AND COLLECTIONS				
Attachments:	1. Bill No. 16002400.pdf				

Date	Ver.	Action By	Action	Result	Tally
1/21/2016	0	CITY COUNCIL	Introduced and Referred	Pass	

Amending Title 19 of The Philadelphia Code, entitled “Finance, Taxes and Collections,” to provide for transfer of delinquent taxes and fees to a qualified third-party law firm or collection agency; all under certain termsand conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

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

TITLE 19. FINANCE, TAXES AND COLLECTIONS.

* * *

CHAPTER 19-500. TAXES AND RENTS - GENERAL.

* * *

§ 19-513. Administration and Enforcement.

(1) The Commissioner of Revenue is hereby charged with the enforcement of the provisions of this Title and is hereby authorized to promulgate regulations governing the administration, enforcement and interpretation of the provisions of this Title.

(2) The Commissioner of Revenue is hereby required to transfer any and all delinquencies of taxes or fees due to the City of Philadelphia or the School District of Philadelphia to a qualified third-party law firm or collection agency upon such delinquency reaching 366 days with no repayment arrangement being entered into by the debtor. In the event of default on an agreed upon repayment arrangement, the delinquency shall be immediately transferred to a qualified third-party law firm or collection agency. However, such non-discretionary transfers provided for in this sub-section shall not be required for taxpayers with annual household income at or below four-hundred percent (400%) of the most current United States Department of Health and Human Services Poverty Guidelines.

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(3) On a monthly basis the Department of Revenue shall provide a report to the City Controller containing any and all tax delinquencies that have occurred in the previous month without entering into a repayment agreement prior to becoming 366 days delinquent.

SECTION 2. This Ordinance shall take effect on July 1, 2017.

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Explanation:

[Brackets] indicate matter deleted.

Italics indicate new matter added.

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