City of Philadelphia

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

Legislation Details (With Text)

File #:	170016	**Version:**	0	**Name:**	
Type:	Bill			**Status:**	ENACTED
File created:	1/26/2017			**In control:**	Committee on Finance
On agenda:				**Final action:**	5/11/2017

Title: Amending Title 19 of The Philadelphia Code, entitled "Finance, Taxes and Collections," to include transfers between stepparents and stepchildren as a transaction excluded from the realty transfer tax.

Sponsors: Councilmember Parker

Indexes: REALTY TRANSFER TAX

Code sections: Title 19 - FINANCE, TAXES AND COLLECTIONS

Attachments: 1. CertifiedCopy17001600.pdf

Date	Ver.	Action By	Action	Result	Tally
5/17/2017	0	MAYOR	SIGNED		
5/11/2017	0	CITY COUNCIL	READ AND PASSED	Pass	17:0
5/4/2017	0	CITY COUNCIL	ORDERED PLACED ON THIS DAY`S FIRST READING CALENDAR		
5/4/2017	0	CITY COUNCIL	SUSPEND THE RULES OF THE COUNCIL	Pass	
5/4/2017	0	CITY COUNCIL	READ AND ORDERED PLACED ON NEXT WEEK'S SECOND READING CALENDAR		
5/1/2017	0	Committee on Finance	HEARING NOTICES SENT		
5/1/2017	0	Committee on Finance	HEARING HELD		
5/1/2017	0	Committee on Finance	REPORTED FAVORABLY, RULE SUSPENSION REQUESTED		
1/26/2017	0	CITY COUNCIL	Introduced and Referred	Pass	

Amending Title 19 of The Philadelphia Code, entitled “Finance, Taxes and Collections,” to include transfers between stepparents and stepchildren as a transaction excluded from the realty transfer tax.

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. FINANCES, TAXES AND COLLECTIONS.

* * *

CHAPTER 19-1400. REALTY TRANSFER TAX.

* * *

§ 19-1405. Excluded Transactions.

powered by Legistar™

* * *

(6) A transfer between husband and wife, between persons who were previously husband and wife who have since been divorced, provided the property or interest therein subject to such transfer was acquired by the husband and wife or husband or wife prior to the granting of the final decree in divorce, between parent and child or the spouse of such child, *between stepparent and stepchild or the spouse of a stepchild,* between brother or sister or spouse of a brother or sister, between a grandparent and grandchild or the spouse of such grandchild and between any life partners, except that a subsequent transfer by the grantee within one year shall be subject to tax as if the grantor were making such transfer. The parties to any such a transfer shall jointly sign the Philadelphia Real Estate Transfer Tax Certification Affidavit as issued by the Revenue Department. For purposes of this paragraph, the term "life partner" shall mean a member of a Life Partnership that is verified pursuant to § 9-1123.

_____

Explanation:

Italics indicate new matter added.

powered by Legistar™