

## Legislation Details (With Text)

<b>File #:</b>	190746	<b>Version:</b>	0	<b>Name:</b>	
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<b>File created:</b>	9/26/2019	<b>In control:</b>		Committee on Finance	
<b>On agenda:</b>		<b>Final action:</b>		12/5/2019	
<b>Title:</b>	Amending Section 19-1508 of The Philadelphia Code, entitled "Refunds and Forgiveness for Poverty Income," to revise the tax rate, under certain terms and conditions.				
<b>Sponsors:</b>	Councilmember Domb, Councilmember Quiñones Sánchez, Councilmember Blackwell				
<b>Indexes:</b>	REFUNDS AND FORGIVENESS FOR POVERTY INCOME				
<b>Code sections:</b>	19-1508 - Refunds and Forgiveness For Poverty Income				
<b>Attachments:</b>	1. Bill No. 19074600.pdf				

Date	Ver.	Action By	Action	Result	Tally
12/31/2019	0	MAYOR	NO ACTION TAKEN - POCKET VETO		
12/5/2019	0	CITY COUNCIL			
11/14/2019	0	CITY COUNCIL			
11/14/2019	0	CITY COUNCIL			
11/14/2019	0	CITY COUNCIL			
11/13/2019	0	Committee on Finance			
11/13/2019	0	Committee on Finance			
11/13/2019	0	Committee on Finance			
9/26/2019	0	CITY COUNCIL			

Amending Section 19-1508 of The Philadelphia Code, entitled "Refunds and Forgiveness for Poverty Income," to revise the tax rate, under certain terms and conditions.

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

SECTION 1. Section 19-1508 of The Philadelphia Code is hereby amended to read as follows:

§ 19-1508. Refunds and Forgiveness for Poverty Income.

(1) *Low Income Residents.*

(a) Beginning with the calendar year January 1, 2015 through December 31, 2015, and for each calendar year [thereafter,] *through December 31, 2019*, the rate of tax imposed on Low Income Residents under § 19-1502(1)(a) and (2)(a) shall be one half of one percent (0.5%) less than the rate of tax imposed upon Residents during such periods.

(b) *Beginning January 1, 2020, the rate of tax imposed on Low Income Residents under § 19-1502(1)*

*(a) (tax on salaries, wages, etc.) shall be as follows:*

*(.1) From January 1, 2020, through June 30, 2020: 1.8712%.*

*(.2) For the fiscal year July 1, 2020, through June 30, 2021, and thereafter: zero.*

*(c) Beginning January 1, 2020, the rate of tax imposed on Low Income Residents under § 19-1502(2)*

*(a) (tax on net profits) shall be as follows:*

*(.1) For the calendar year January 1, 2020, through December 31, 2020, and thereafter: zero.*

*(2) Low Income Non-Residents.*

*(a) Beginning with the calendar year January 1, 2015 through December 31, 2015, and for each calendar year [thereafter,] through December 31, 2019, the rate of tax imposed on Low Income Non-Residents under § 19-1502(1)(b) and (2)(b) shall be one half of one percent (0.5%) less than the rate of tax imposed upon Non-Residents during such periods.*

*(b) Beginning January 1, 2020, the rate of tax imposed on Low Income Non-Residents under § 19-1502(1)(b) (tax on salaries, wages, etc.) shall be as follows:*

*(.1) From January 1, 2020, through June 30, 2020: 2.9481%.*

*(.2) For the fiscal year July 1, 2020, through June 30, 2021, and thereafter: 1.50%; provided that, this rate shall be reduced to zero when the tax imposed pursuant to Chapter 19-2800 ("Pennsylvania Intergovernmental Cooperation Authority Tax on Wages and Net Profits") expires.*

*(c) Beginning January 1, 2020, the rate of tax imposed on Low Income Non-Residents under § 19-1502(2)(b) (tax on net profits) shall be as follows:*

*(.1) For the calendar year January 1, 2020, through December 31, 2020, and thereafter: 1.50%; provided that, this rate shall be reduced to zero when the tax imposed pursuant to Chapter 19-2800 ("Pennsylvania Intergovernmental Cooperation Authority Tax on Wages and Net Profits") expires.*

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**Explanation:**

[Brackets] indicate matter deleted.

*Italics* indicate new matter added.