



Legislation Details (With Text)

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**File created:** 1/23/2020      **In control:** Committee on Finance

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**Title:** 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.

**Sponsors:** Councilmember Domb, Councilmember Quiñones Sánchez, Councilmember Green, Councilmember Parker, Councilmember Johnson, Councilmember Gauthier, Councilmember Jones, Councilmember Squilla, Councilmember Oh, Councilmember Thomas, Councilmember Gilmore Richardson, Councilmember Bass

**Indexes:** REFUNDS AND FORGIVENESS FOR POVERTY INCOME

**Code sections:** 19-1508 - Refunds and Forgiveness For Poverty Income

**Attachments:** 1. Bill No. 20001600.pdf, 2. CertifiedCopy20001601

Date	Ver.	Action By	Action	Result	Tally
3/12/2020	1	MAYOR	NO ACTION TAKEN		
2/27/2020	1	CITY COUNCIL	READ AND PASSED	Pass	16:0
2/18/2020	0	Committee on Finance			
2/18/2020	0	Committee on Finance			
2/18/2020	0	Committee on Finance			
1/23/2020	0	CITY COUNCIL	Introduced and Referred		

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 June 30, 2020*, 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 June 30, 2020, 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.