

Legislation Details (With Text)

File #:	200291	Version:	1	Name:	
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File created:	5/1/2020	In control:		Committee of the Whole	
On agenda:		Final action:		6/25/2020	
Title:	Amending Chapter 19-1500 of The Philadelphia Code, entitled "Wage and Net Profits Tax," by revising certain tax rates, under certain terms and conditions.				
Sponsors:	Council President Clarke, Councilmember Parker				
Indexes:	WAGE AND NET PROFITS TAX				
Code sections:	19-1500 - Wage and Net Profits Tax				
Attachments:	1. CertifiedCopy20029101.pdf				

Date	Ver.	Action By	Action	Result	Tally
6/26/2020	1	MAYOR	SIGNED		
6/25/2020	1	CITY COUNCIL	READ AND PASSED	Pass	15:2
6/18/2020	1	CITY COUNCIL	SUSPEND THE RULES OF THE COUNCIL		
6/18/2020	1	CITY COUNCIL	ORDERED PLACED ON THIS DAY'S FIRST READING CALENDAR		
6/18/2020	1	CITY COUNCIL	ORDERED PLACED ON NEXT WEEK'S SECOND READING CALENDAR		
6/17/2020	1	Committee of the Whole			
6/17/2020	0	Committee of the Whole			
6/17/2020	0	Committee of the Whole			
6/17/2020	0	Committee of the Whole			
6/16/2020	0	Committee of the Whole			
6/16/2020	0	Committee of the Whole			
6/16/2020	0	Committee of the Whole			
6/10/2020	0	Committee of the Whole			
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6/9/2020	0	Committee of the Whole			
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6/3/2020	0	Committee of the Whole
6/1/2020	0	Committee of the Whole
5/27/2020	0	Committee of the Whole
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5/27/2020	0	Committee of the Whole
5/26/2020	0	Committee of the Whole
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5/18/2020	0	Committee of the Whole
5/1/2020	0	CITY COUNCIL

Amending Chapter 19-1500 of The Philadelphia Code, entitled “Wage and Net Profits Tax,” by revising certain tax rates, under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-1500 of The Philadelphia Code is hereby amended as follows:

CHAPTER 19-1500. WAGE AND NET PROFITS TAX.

* * *

§19-1502. Imposition of Tax.

(1) Tax On Salaries, Wages, Commissions And Other Compensation.

* * *

(b) Non-Residents. An annual tax on salaries, wages, commissions and other compensation earned by non-residents of Philadelphia for work done or services performed or rendered in Philadelphia is imposed for general revenue purposes for the following periods at the following rates:

* * *

July 1, 2019 [, and thereafter] <i>through June 30, 2020</i>	3.4481%
<i>July 1, 2020 through June 30, 2021</i>	3.5019%
<i>July 1, 2021, and thereafter</i>	3.4481%

* * *

(2) Tax On Net Profits Earned In Businesses, Professions Or Other Activities.

* * *

(b) *Non-Residents*. An annual tax on the net profits earned in businesses, professions or other activities conducted in Philadelphia by non-residents is imposed for general revenue purposes for the following periods at the following rates:

* * *

January 1, 2019 [, and thereafter] <i>through December 31, 2019</i>	3.4481%
<i>January 1, 2020 through December 31, 2020</i>	3.5019%
<i>January 1, 2021, and thereafter</i>	3.4481%

* * *

Explanation:

[Brackets] indicate matter deleted.

Italics indicate new matter added.