

## Legislation Details (With Text)

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**File #:** 200291      **Version:** 1      **Name:**

**Type:** Bill      **Status:** ENACTED

**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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6/8/2020	0	Committee of the Whole			
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6/5/2020	0	Committee of the Whole			

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6/5/2020	0	Committee of the Whole
6/3/2020	0	Committee of the Whole
6/1/2020	0	Committee of the Whole
5/27/2020	0	Committee of the Whole
5/27/2020	0	Committee of the Whole
5/27/2020	0	Committee of the Whole
5/26/2020	0	Committee of the Whole
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5/20/2020	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] through June 30, 2020  
3.4481%  
July 1, 2020 through June 30, 2021  
3.5019%  
July 1, 2021, and thereafter  
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] through December 31, 2019

3.4481%

January 1, 2020 through December 31, 2020

3.5019%

January 1, 2021, and thereafter

3.4481%

\* \* \*

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Explanation:

[Brackets] indicate matter deleted.

Italics indicate new matter added.