City of Philadelphia

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

Legislation Details (With Text)

File #:	230147	**Version:** 1	**Name:**		
Type:	Bill		**Status:**	ENACTED	
File created:	3/2/2023		**In control:**	Committee of the Whole	
On agenda:			**Final action:**	6/22/2023	
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 Jones				
Indexes:	WAGE AND NET PROFITS TAX				
Code sections:					
Attachments:	1. Bill No. 23014701, As Amended.pdf, 2. CertifiedCopy23014701.pdf				

Date	Ver.	Action By	Action	Result	Tally
6/23/2023	1	MAYOR	SIGNED		
6/22/2023	1	CITY COUNCIL			
6/8/2023	1	CITY COUNCIL			
6/8/2023	1	CITY COUNCIL			
6/8/2023	1	CITY COUNCIL			
6/8/2023	0	Committee of the Whole	HEARING NOTICES SENT		
6/8/2023	0	Committee of the Whole	HEARING HELD		
6/8/2023	0	Committee of the Whole	AMENDED		
6/8/2023	1	Committee of the Whole	REPORTED FAVORABLY, RULE SUSPENSION REQUESTED		
6/7/2023	0	Committee of the Whole	HEARING NOTICES SENT		
6/7/2023	0	Committee of the Whole	HEARING HELD		
6/7/2023	0	Committee of the Whole	RECESSED		
5/3/2023	0	Committee of the Whole	HEARING NOTICES SENT		
5/3/2023	0	Committee of the Whole	HEARING HELD		
5/3/2023	0	Committee of the Whole	RECESSED		
5/2/2023	0	Committee of the Whole	HEARING NOTICES SENT		
5/2/2023	0	Committee of the Whole	HEARING HELD		
5/2/2023	0	Committee of the Whole	RECESSED		
4/26/2023	0	Committee of the Whole	HEARING NOTICES SENT		
4/26/2023	0	Committee of the Whole	HEARING HELD		
4/26/2023	0	Committee of the Whole	RECESSED		
4/25/2023	0	Committee of the Whole	HEARING NOTICES SENT		
4/25/2023	0	Committee of the Whole	HEARING HELD		

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4/25/2023	0	Committee of the Whole	RECESSED
4/19/2023	0	Committee of the Whole	HEARING NOTICES SENT
4/19/2023	0	Committee of the Whole	HEARING HELD
4/19/2023	0	Committee of the Whole	RECESSED
4/18/2023	0	Committee of the Whole	HEARING NOTICES SENT
4/18/2023	0	Committee of the Whole	HEARING HELD
4/18/2023	0	Committee of the Whole	RECESSED
4/12/2023	0	Committee of the Whole	HEARING NOTICES SENT
4/12/2023	0	Committee of the Whole	HEARING HELD
4/12/2023	0	Committee of the Whole	RECESSED
4/11/2023	0	Committee of the Whole	HEARING NOTICES SENT
4/11/2023	0	Committee of the Whole	HEARING HELD
4/11/2023	0	Committee of the Whole	RECESSED
4/4/2023	0	Committee of the Whole	HEARING NOTICES SENT
4/4/2023	0	Committee of the Whole	HEARING HELD
4/4/2023	0	Committee of the Whole	RECESSED
4/3/2023	0	Committee of the Whole	HEARING NOTICES SENT
4/3/2023	0	Committee of the Whole	HEARING HELD
4/3/2023	0	Committee of the Whole	RECESSED
3/29/2023	0	Committee of the Whole	HEARING NOTICES SENT
3/29/2023	0	Committee of the Whole	HEARING HELD
3/29/2023	0	Committee of the Whole	RECESSED
3/28/2023	0	Committee of the Whole	HEARING HELD
3/28/2023	0	Committee of the Whole	RECESSED
3/28/2023	0	Committee of the Whole	HEARING NOTICES SENT
3/2/2023	0	CITY COUNCIL	Introduced and Referred

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.

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(a) Residents. An annual tax on salaries, wages, commissions and other compensation earned by residents of Philadelphia is imposed for general revenue purposes for the following periods at the following rates:

* * *

July 1, [2022, and thereafter] *2022 through June 30, 2023*	2.29%
July 1, 2023, and thereafter	*2.25%*

* * *

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

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

* * *

January 1, [2022, and thereafter] *2022 through December 31, 2022*	2.29%
January 1, 2023, and thereafter	*2.25%*

* * *

Explanation:

[Brackets] indicate matter deleted.
Italics indicate new matter added.

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