

## Legislation Details (With Text)

<b>File #:</b>	240087-A	<b>Version:</b>	1	<b>Name:</b>	
<b>Type:</b>	Bill	<b>Status:</b>		IN MAYOR'S OFFICE	
<b>File created:</b>	2/8/2024	<b>In control:</b>		Committee on Commerce & Economic Development	
<b>On agenda:</b>		<b>Final action:</b>		5/16/2024	
<b>Title:</b>	Amending Chapter 9-600 of The Philadelphia Code, entitled "Service and Other Businesses", by adding a new section regulating the operation of establishments providing tax preparation services and providing for remedies, all under certain terms and conditions.				
<b>Sponsors:</b>	Councilmember Landau, Councilmember Brooks, Councilmember Harry, Councilmember Young, Councilmember O'Rourke, Councilmember Gauthier, Councilmember Jones, Councilmember Driscoll				
<b>Indexes:</b>	TAX PREPARATION SERVICE				
<b>Code sections:</b>	9-600 - Service Businesses				
<b>Attachments:</b>	1. Bill No. 24008700, 2. Bill No. 24008701, As Amended on the Floor				

Date	Ver.	Action By	Action	Result	Tally
5/16/2024	1	CITY COUNCIL			
5/9/2024	0	CITY COUNCIL	READ		
5/9/2024	1	CITY COUNCIL	AMENDED		
5/9/2024	1	CITY COUNCIL	ORDERED PLACED ON FINAL PASSAGE CALENDAR FOR NEXT MEETING.		
3/21/2024	0	CITY COUNCIL	SUSPEND THE RULES OF THE COUNCIL		
3/21/2024	0	CITY COUNCIL	READ AND ORDERED PLACED ON NEXT WEEK'S SECOND READING CALENDAR		
3/21/2024	0	CITY COUNCIL	ORDERED PLACED ON THIS DAY'S FIRST READING CALENDAR		
3/20/2024	0	Committee on Commerce & Economic Development	HEARING NOTICES SENT		
3/20/2024	0	Committee on Commerce & Economic Development	REPORTED FAVORABLY, RULE SUSPENSION REQUESTED		
3/20/2024	0	Committee on Commerce & Economic Development	HEARING HELD		
2/8/2024	0	CITY COUNCIL	Introduced and Referred		

Amending Chapter 9-600 of The Philadelphia Code, entitled "Service and Other Businesses", by adding a new section regulating the operation of establishments providing tax preparation services and providing for remedies, all under certain terms and conditions.

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

SECTION 1. Chapter 9-600 of The Philadelphia Code is hereby amended as follows:

CHAPTER 9-600. SERVICE AND OTHER BUSINESSES

\* \* \*

§ 9-630. [Reserved] *Tax Preparation Services.*

(1) *Definitions.*

- (a) *Tax Preparation Services Provider.* An individual or business involved in providing a service to consumers involving preparation of, federal, state, or City tax returns or related filings.
- (b) *Consumer.* An individual or couple filing taxes jointly or a business consisting of a self-employed person, but not including a business with one or more employees other than the business owner.

(2) *Authorization.*

- (a) *The Department of Revenue shall provide information on its publicly-available webpage, in a prominent location, concerning the availability of no cost tax preparation services provided by the City, Commonwealth, Federal Government, registered non-profit organizations and legal aid services.*

(3) *Prohibited Conduct.*

- (a) *No Tax Preparation Services Provider shall provide service to a consumer unless:*

*(.1) The Tax Preparation Service Provider has provided a listing of the cost of the services offered to the consumer and any additional fees that may be charged; and*

*(.2) Such consumer has acknowledged receipt of such information by providing evidence of receipt, such as signing a copy of such document, or digitally certifying awareness of the cost of services; and*

(4) *Remedies.*

- a. *The penalty for a violation of this Section shall be a fine of \$500 for each offense.*
- b. *Any person aggrieved by a Tax Preparation Services Provider's violation of this Section 9-630 shall have a right of action against such Provider and may recover for each such violation:*

*(.1) Actual damages;*

*(.2) Reasonable attorney's fees and court costs;*

*(.3) Such other relief, including injunctive relief, as the court may deem appropriate.*

\* \* \*

SECTION 2. This Ordinance shall take effect November 1, 2024.