Legislation Details (With Text)

File #:	250707	**Version:** 1	**Name:**		
Type:	Bill		**Status:**	ENACTED	
File created:	9/11/2025		**In control:**	Committee on Rules	
On agenda:			**Final action:**	11/20/2025	
Title:	Amending Chapter 19-4400 of The Philadelphia Code, entitled “Development Impact Tax,” to clarify the exemption for rental housing projects, all under certain terms and conditions.				
Sponsors:	Council President Johnson, Councilmember Gilmore Richardson				
Indexes:					
Code sections:	19-4400 - Development Impact Tax				
Attachments:	1. Bill No. 25070700, 2. Bill No. 25070701, As Amended in Committee, 3. CertifiedCopy25070701				

Date	Ver.	Action By	Action	Result	Tally
12/3/2025	1	MAYOR	SIGNED		
11/20/2025	0	CITY COUNCIL	READ AND PASSED	Pass	15:0
11/13/2025	0	CITY COUNCIL	SUSPEND THE RULES OF THE COUNCIL		
11/13/2025	0	CITY COUNCIL	READ AND ORDERED PLACED ON NEXT WEEK'S SECOND READING CALENDAR		
11/13/2025	0	CITY COUNCIL	ORDERED PLACED ON THIS DAY`S FIRST READING CALENDAR		
11/12/2025	0	Committee on Rules	HEARING HELD		
11/12/2025	0	Committee on Rules	AMENDED		
11/12/2025	0	Committee on Rules	REPORTED FAVORABLY, RULE SUSPENSION REQUESTED		
11/12/2025	0	Committee on Rules	HEARING NOTICES SENT		
10/15/2025	0	COUNCIL PRESIDENT	Re-Referred		
9/11/2025	0	CITY COUNCIL	Introduced and Referred		

Amending Chapter 19-4400 of The Philadelphia Code, entitled “Development Impact Tax,” to clarify the exemption for rental housing projects, all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Title 19 of The Philadelphia Code is hereby amended as follows:

TITLE 19. FINANCE, TAXES AND COLLECTIONS

* * *

CHAPTER 19-4400. DEVELOPMENT IMPACT TAX

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§ 19-4401. Imposition of Tax.

* * *

(3) Exemptions. No tax required by this Chapter shall be imposed upon the following improvements:

* * *

(d) Improvements that the Department of Planning has certified are either:

(.1) made in connection with a rental-housing project funded in whole or part by a loan or grant from the City, which project will be bound by either a restrictive covenant or a regulatory or other agreement with the City that *provides* [requires that] that all units must [satisfy] *meet* the [standards for] *definition of* Moderate Income rental housing set forth in Section 14-702(7)*(a)(.1)(.a)* of the Code; or

* * *

SECTION 2. Section 1 of this Ordinance shall be retroactive to July 1, 2025.

Explanation:

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

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