



Legislation Details (With Text)

**File #:** 260021      **Version:** 0      **Name:**

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

**File created:** 1/22/2026      **In control:** Committee on Finance

**On agenda:**      **Final action:** 3/19/2026

**Title:** Amending Chapter 19-1700 of The Philadelphia Code, entitled "Finance, Taxes, and Collections," to amend excluded transactions to the realty transfer tax, all under certain terms and conditions.

**Sponsors:** Councilmember Gilmore Richardson

**Indexes:** FINANCE, TAXES AND COLLECTIONS

**Code sections:** 19-1700 - Review, Refunds and Compromises

**Attachments:** 1. Bill No. 26002100, 2. CertifiedCopy26002100

Date	Ver.	Action By	Action	Result	Tally
3/30/2026	0	MAYOR	SIGNED		
3/19/2026	0	CITY COUNCIL	READ AND PASSED	Pass	14:0
3/5/2026	0	CITY COUNCIL	SUSPEND THE RULES OF THE COUNCIL		
3/5/2026	0	CITY COUNCIL	ORDERED PLACED ON THIS DAY'S FIRST READING CALENDAR		
3/5/2026	0	CITY COUNCIL	READ AND ORDERED PLACED ON NEXT WEEK'S SECOND READING CALENDAR		
3/3/2026	0	Committee on Finance			
3/3/2026	0	Committee on Finance			
3/3/2026	0	Committee on Finance			
1/22/2026	0	CITY COUNCIL	Introduced and Referred		

Amending Chapter 19-1700 of The Philadelphia Code, entitled "Finance, Taxes, and Collections," to amend excluded transactions to the realty transfer tax, 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 to read as follows:

TITLE 19. FINANCE, TAXES AND COLLECTIONS

\* \* \*

CHAPTER 19-1400. REALTY TRANSFER TAX

\* \* \*

§ 19-1405. Excluded Transactions.

The tax imposed by Section 19-1403 shall not be imposed upon:

\* \* \*

(7) A transfer for no or nominal actual consideration of property passing by testate or intestate succession from a personal representative of a decedent to the decedent's devisee or heir. *For purposes of this subsection, where the property passing by testate or intestate succession was the primary residence of the decedent, a lien or other encumbrances on the property existing before the transfer and not removed thereby shall not be treated as actual consideration.*

\* \* \*

SECTION 2. This Ordinance shall become effective immediately.

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**Explanation:**

*Italics* indicate new matter added.