



City of Philadelphia

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

Legislation Text

File #: 100254, Version: 1

Amending Title 19 of The Philadelphia Code, entitled “Finance, Taxes and Collections,” by adding a new Chapter entitled “Tobacco and Tobacco-Related Products Tax,” under certain terms and conditions.
THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

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

TITLE 19. FINANCE, TAXES AND COLLECTIONS.

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CHAPTER 19-3600. TOBACCO AND TOBACCO-RELATED PRODUCTS TAX.

§ 19-3601. Definitions.

(1) “Cigarette.” Any roll for smoking made wholly or in part of tobacco, the wrapper or cover of which is made of any substance or material other than tobacco regardless of the size or shape of the roll and regardless of whether or not the tobacco is flavored, adulterated or mixed with any other ingredient. The term cigarette shall not include cigars, little cigars or cigarillos.

(2) “Little cigar.” Any roll for smoking that weighs not more than four pounds per thousand, where the wrapper or cover is made of natural leaf tobacco or of any substance containing tobacco.

(3) “Smokeless tobacco.” A product containing finely cut, ground, powdered, blended or leaf tobacco made primarily for individual consumption which is intended to be placed in the oral or nasal cavity and not intended to be smoked. The term includes chewing tobacco, dipping tobacco and snuff.

(3) “Tobacco and tobacco-related product.” A product containing tobacco for smoking or other consumption, including any cigar, smokeless tobacco, pipe tobacco or other loose tobacco, but not including a cigarette or a little cigar; and rolling papers.

(4) “Rolling Papers.” Any product consisting of sheets, rolls, or leaves of paper or tobacco which are sold for use as the wrapper or cover for any roll for smoking.

§ 19-3602. Imposition and Rate of the Tobacco and Tobacco-Related Products Tax.

(1) There is hereby imposed a tax on the privilege of selling at retail any tobacco and tobacco-related product, except as excluded under subsection (2), including, but not limited to, sales from vending machines, at the following rates:

(a) For any tobacco and tobacco-related product that consists of individual items rolled for

smoking, including, but not limited to, cigars, three and six-tenths cents (\$0.036) per item;

(b) For all other tobacco and tobacco-related products, thirty-six cents (\$0.36) per ounce.

(c) For rolling papers, thirty-six cents (\$0.36) per pack.

(2) Exclusion. The tax imposed under this Section shall not be imposed on the privilege of making any retail sale involving the bona fide delivery of tobacco or tobacco-related products to a location regularly maintained by the other party to the transaction outside the limits of Philadelphia, and not for the purpose of evading or avoiding payment of the tax or any portion thereof.

§ 19-3603. Payment of Tax.

(1) Every retail seller of tobacco products shall submit annually, or on such other schedule as the Department shall determine by regulation, a return and payment of the tax imposed under this Chapter, in such form as the Department shall provide.

SECTION 2. This Ordinance shall be effective July 1, 2010, and shall apply in addition to any other applicable tax, including any tax under Chapter 19-2600 of The Philadelphia Code.

Explanation:

Italics indicate new matter added.