

Legislation Text

File #: 120634, Version: 0

Amending Chapter 19-2600 of The Philadelphia Code, entitled "Business Income And Receipts Taxes," by providing a "Visitability Tax Credit" for cost incurred to make newly constructed single and multi-family dwellings accessible for disabled persons all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-2600 of The Philadelphia Code is hereby amended to read as follows:

CHAPTER 19-2600. BUSINESS INCOME AND RECEIPTS TAXES.

\* \* \*

§19-2604. Tax Rates, Credits, and Alternative Tax Computation.

\* \* \*

(13) *Visitability Tax Credit.*

(a) *Legislative Findings.*

*The City Council of the City of Philadelphia finds:*

(1) *Visitability is a design criterion that affords all persons basic access to residential buildings. The visitability standard is lower than full accessibility. Therefore, visitability is not the same as Americans with Disabilities Act (ADA) or the National Rehabilitation Act of 1973, Section 504 compliant accessibility. ADA compliant dwellings will automatically be visitable; however, visitable dwellings are not necessarily ADA compliant;*

(2) *Designing as many units as possible to be visitable allows people with disabilities the opportunity to visit as many neighbors as possible;*

(3) *Constructing units to be visitable includes the creation of a zero step entrance; wider doors and passageways within the dwelling and locating at least one bathroom or powder room on the visitable entry floor.*

(b) *Granting of Tax Credit.*

(1) *A business may claim twenty-five percent (25%) of the total costs to make a residential unit visitable after the completion of the visitable design improvements.*

(2) *The Department of Revenue shall provide an application form and qualification procedures for the purpose of claiming the Visitability Tax Credit.*

SECTION 2. Effective Date. This Ordinance shall take effect sixty days after enactment.

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**Explanation:**

*Italics* indicate new matter added.