

## Legislation Text

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**File #:** 130447, **Version:** 0

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Amending Chapter 19-1800 of The Philadelphia Code, entitled "School Tax Authorization," by amending Section 19-1805, entitled "Authorization of Liquor Sales Tax," by revising the tax rate, under certain terms and conditions.

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

SECTION 1. Chapter 19-1800 of The Philadelphia Code is amended to read as follows:

### CHAPTER 19-1800. SCHOOL TAX AUTHORIZATION

\* \* \*

§ 19-1805. Authorization of Liquor Sales Tax.

\* \* \*

(2) Imposition of the Tax. The Board of Education of the School District of Philadelphia is authorized to impose a tax for general public school purposes upon sales at retail in the District of liquor and malt and brewed beverages which are sold or dispensed during Tax Year 1994, or any part thereof, and for each tax year thereafter, by any hotel, restaurant, or club, or other person licensed by the Commonwealth of Pennsylvania to sell or dispense liquor or malt or brewed beverages. The rate of the tax to be fixed by the Board of Education for Tax Year 1993, and for each tax year thereafter, *through and including the Tax Year ending June 30, 2013*, shall be levied at the rate of ten percent (10%) of the sale price. *The rate of the tax to be fixed by the Board of Education for the Tax Year ending June 30, 2014, and for each tax year thereafter, shall be levied at the rate of fifteen percent (15%) of the sale price.*

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**Explanation:**

[Brackets] indicate matter deleted.

*Italics* indicate new matter added.