

Legislation Text

File #: 140051, Version: 0

Amending Chapter 19-1800 of The Philadelphia Code, entitled “School Tax Authorization,” by providing for a temporary tax amnesty program pertaining to the Net Income Tax authorized by this Chapter under which delinquent taxpayers may satisfy their past due tax obligations with forgiveness of accrued interest and penalties; all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

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

CHAPTER 19-1800. SCHOOL TAX AUTHORIZATION.

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§ 19-1804. Authorization of Net Income Tax.

* * *

(5) *Temporary Tax Amnesty Program.*

(a) *The Department shall, during the Calendar Year 2014, administer a tax amnesty program (“Program”) which will provide certain delinquent taxpayers the opportunity to satisfy their tax delinquencies under this Chapter through the filing of any delinquent returns and the payment of the principal amount of taxes due, with waiver of all accrued penalties, certain fines, and all accrued interest.*

(b) *The Revenue Commissioner shall promulgate rules and regulations to implement the Program, consistent with the following:*

(.1) *All payments under the Program shall be made before December 31, 2014.*

(.2) *The Program shall apply only to those taxes imposed under this Section and originally due and payable on or after January 1, 1988, and on or before December 31, 2013.*

(.3) *The Program shall be available to any taxpayer who is delinquent in payment of a tax imposed by this Section as of the first day of the Amnesty Period except that the Program shall not be available to a taxpayer who: (i) received notice that the taxpayer is the subject of a criminal investigation for an alleged violation of law for a tax imposed by this Section; or (ii) has been named as a defendant in a criminal complaint alleging a violation of law for a tax imposed by this Section.*

(.4) *For the purposes of this Section, Amnesty Period shall mean the time period between the adoption of this Section and December 31, 2014.*

(c) *For purposes of this Section, a taxpayer is “delinquent” with respect to payment of a tax or the filing of a return if the due date has passed and the taxpayer has not paid the tax in full or filed the*

return, as applicable.

(d) *The Department shall execute an agreement with a participating taxpayer that:*

(.1) *Sets forth the agreed amount of the tax delinquency and the payment due;*

(.2) *Any other terms that the Revenue Commissioner may deem appropriate.*

(e) *The Department shall extensively publicize the Program. Such publicity may include, but need not be limited to, written notice of the Program to all taxpayers known to be delinquent with respect to any tax subject to the Program.*

* * *

SECTION 2. This Ordinance shall take effect immediately.

Explanation:

Italics indicate new matter added.