

Legislation Text

File #: 140970, **Version:** 0

Amending Chapter 19-3400 of The Philadelphia Code, entitled “Excise Tax on Outdoor Advertising Transactions,” by revising the rate of the excise tax on outdoor advertising signs; amending Title 14 of The Philadelphia Code, entitled “Zoning and Planning,” by further providing for revised sign controls; and amending Chapter 9-600 of The Philadelphia Code, entitled “Service and Other Businesses,” by adjusting the licensing fees for commercial outdoor advertising signs and information required in the annual inventory of signs; all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-3400 of The Philadelphia Code is amended to read as follows:

CHAPTER 19-3400. EXCISE TAX ON OUTDOOR ADVERTISING TRANSACTIONS.

* * *

§19-3402. Imposition and Rate of the Excise Tax.

* * *

(3) The rate of tax shall be *equal to the total local sales tax rate, as established by Chapter 19-2700 of The Philadelphia Code* [seven percent (7%) of the Purchase Price.], *plus the rate of the sales and use tax imposed by the Commonwealth under Article II of the Tax Reform Code of 1971 (72 P.S. §7202).*

* * *

SECTION 2. This Ordinance shall take effect July 1, 2015.

Explanation:

[Brackets] indicate matter deleted.

Italics indicate new matter added.