

Legislation Text

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Amending Title 19 of The Philadelphia Code, entitled “Finance, Taxes, and Collections,” Chapter 19-1800, “School Tax Authorization,” Section 19-1806, “Authorization of Realty Use and Occupancy Tax”, by clarifying that banking is subject to the imposition of the Realty Use and Occupancy Tax; all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

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

TITLE 19. FINANCE, TAXES, AND COLLECTIONS.

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CHAPTER 19-1800. SCHOOL TAX AUTHORIZATION.

* * *

§19-1806. Authorization of Realty Use and Occupancy Tax

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(2) *Imposition of the Tax.*

(a) The Board of Education of the School District of Philadelphia is authorized to impose a tax for general school purposes on the use or occupancy of real estate within the School District of Philadelphia during the tax year beginning July 1, 1988 for the purpose of carrying on any business, trade, occupation, profession, vocation, or any other commercial or industrial activity. This tax is imposed on the user or occupier of real estate.

(b) The Board of Education of the School District of Philadelphia is authorized to impose a tax for general

school purposes on the use or occupancy of real estate within the School District of Philadelphia during the tax years beginning July 1, 2001, July 1, 2002, July 1, 2003, July 1, 2004, July 1, 2005, July 1, 2006, July 1, 2007, July 1, 2008, July 1, 2009, July 1, 2010, July 1, 2011, July 1, 2012, July 1, 2013, July 1, 2014, and thereafter for the purpose of carrying on any business, *including banking*; trade[,]; occupation[,]; profession[,]; vocation[,]; or any other commercial or industrial activity. This tax is imposed on the user or occupier of real estate.

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SECTION 2. This Ordinance shall take effect on July 1, 2017.

Explanation:

[Brackets] indicate matter deleted.

Italics indicate new matter added.