

Legislation Text

File #: 160248, Version: 1

Amending Section 19-1806 of The Philadelphia Code, entitled "Authorization of Realty Use and Occupancy Tax," by adding an exclusion from the tax for certain new businesses, all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Section 19-1806 of The Philadelphia Code is hereby amended to read as follows:

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

(1) Definitions. In this Section the following definitions shall apply:

\* \* \*

*(h) Commercial Food Manufacturing. A business (i) that manufactures food, with no more than incidental retail sales, and (ii) that is engaged specifically in (a) sugar and confectionery product manufacturing (North American Industry Classification System (NAICS) Code 3113), (b) fruit and vegetable preserving and specialty food manufacturing (NAICS Code 3114), (c) bakeries and tortilla manufacturing (NAICS Code 3118), or (d) other food manufacturing (NAICS Code 3119).*

\* \* \*

(3) Exclusions.

\* \* \*

*(d) This authorization shall not include the authority to levy a tax on the use or occupancy of manufacturing facilities (including any related office or storage space at the facility, used or occupied by a business) (i) where the facilities are either newly constructed or were unoccupied for at least the prior year, (ii) where the use or occupancy is for Commercial Food Manufacturing and (iii) where the use and occupancy began after July 1, 2016, for a period of ten years from the start of such operation. In the event a court of competent jurisdiction rules in a decision from which no further appeal lies that this subsection is invalid, this subsection shall be void.*

\* \* \*

SECTION 2. This Ordinance shall become effective July 1, 2016.

Explanation:

*Italics* indicate new matter added.