

Legislation Text

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**File #:** 170016, **Version:** 0

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Amending Title 19 of The Philadelphia Code, entitled "Finance, Taxes and Collections," to include transfers between stepparents and stepchildren as a transaction excluded from the realty transfer tax.

*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. FINANCES, TAXES AND COLLECTIONS.

\* \* \*

CHAPTER 19-1400. REALTY TRANSFER TAX.

\* \* \*

§ 19-1405. Excluded Transactions.

\* \* \*

(6) A transfer between husband and wife, between persons who were previously husband and wife who have since been divorced, provided the property or interest therein subject to such transfer was acquired by the husband and wife or husband or wife prior to the granting of the final decree in divorce, between parent and child or the spouse of such child, *between stepparent and stepchild or the spouse of a stepchild*, between brother or sister or spouse of a brother or sister, between a grandparent and grandchild or the spouse of such grandchild and between any life partners, except that a subsequent transfer by the grantee within one year shall be subject to tax as if the grantor were making such transfer. The parties to any such a transfer shall jointly sign the Philadelphia Real Estate Transfer Tax Certification Affidavit as issued by the Revenue Department. For purposes of this paragraph, the term "life partner" shall mean a member of a Life Partnership that is verified pursuant to § 9-1123.

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**Explanation:**

*Italics* indicate new matter added.