

## Legislation Text

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**File #:** 170015, **Version:** 1

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Amending Section 19-1703 of The Philadelphia Code, entitled "Refunds," regarding credits and due dates, 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.

\* \* \*

CHAPTER 19-1700. REVIEW, REFUNDS AND COMPROMISES.

\* \* \*

§19-1703. Refunds *and Credits*.

(1)

\* \* \*

(d) Every petition for refund of moneys collected by the Department on or after January 1, 1980, for or on behalf of the City or the School District of Philadelphia, *and, where authorized by ordinance, every request for credit on account of moneys collected by the Department for or on behalf of the City or the School District*, including but not limited to any tax, water or sewer rent, license fee or other charge, and interest and penalties thereon, shall be filed with the Department within 3 years from the date of payment to the City or the School District of Philadelphia or the *payment* due date, whichever is later.

SECTION 2. This Ordinance shall apply to all petitions for refunds and requests for credits filed on or after this Ordinance becomes effective. With respect to moneys paid to the City or the School District prior to enactment of this Ordinance, this Ordinance shall be effective six months after enactment; otherwise, this Ordinance shall be effective immediately.

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**Explanation:**

*Italics* indicate new matter added.