Legislation Text

File #: 180603, **Version:** 0

Amending Chapter 19-2900 of The Philadelphia Code, entitled "Senior Citizen Low Income Special Tax Provisions," by providing for regulations relating to eligibility, under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-2900 of The Philadelphia Code is hereby amended to read as follows:

CHAPTER 19-2900. SENIOR CITIZEN LOW INCOME SPECIAL TAX PROVISIONS.

* * *

§ 19-2905. Rules and Regulations.

(1) The Department may promulgate regulations both (i) to clarify which taxpayers qualify for the special tax provision of this Chapter; and (ii) to provide rules for the proper calculation of the special tax provision of this Chapter in specific situations, including, but not limited to, cooperative buildings.

[(1)] *(2)* * * *

Explanation:

[Brackets] indicate matter deleted.
Italics indicate new matter added.