

## Legislation Text

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

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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) \* \* \*

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**Explanation:**

[Brackets] indicate matter deleted.

*Italics* indicate new matter added.