

Legislation Text

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Amending Title 19 of The Philadelphia Code, entitled "Finance, Taxes and Collections," and Chapter 19-4100 of The Philadelphia Code, entitled "Sugar-Sweetened Beverage Tax," by revising the imposition and rates of the Sugar-Sweetened Beverage Tax and making other conforming amendments, 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 as follows:

TITLE 19. FINANCE, TAXES AND COLLECTIONS.

* * *

CHAPTER 19-4100. SUGAR-SWEETENED BEVERAGE TAX.

§ 19-4101. Definitions. In this Chapter, the following words and phrases shall have the following meanings, unless the context clearly indicates otherwise:

* * *

(2.1) *Nutritional Shake.* A beverage containing protein mixed with milk or water for the purposes of improved nutrition, and which contains no more than 10 grams of sugar per 4oz serving or 15 grams of sugar per 8oz serving.

(3) Sugar-sweetened beverage.

(a) Any non-alcoholic beverage that lists as an ingredient:

* * *

(c) Notwithstanding subsections (a), (b), and (c) sugar-sweetened beverages shall not include:

* * *

(.1a) *Nutritional Shakes*

* * *

§ 19-4103. Imposition and Rate of the Sugar-Sweetened Beverage Tax.

* * *

(2) The tax authorized by this Section shall be assessed at the following rates:

(a) For *Fiscal Year 2018 through Fiscal Year 2019*, sugar-sweetened beverages under § 19-4101(3)(a), one- and one-half cents (\$.015) per fluid ounce.

(.1) For Fiscal Year 2020, sugar-sweetened beverages under § 19-4101(3)(a), (\$.00XX) per fluid ounce.

(.2) For Fiscal Year 2021, sugar-sweetened beverages under § 19-4101(3)(a), (\$.00XX) per fluid ounce.

(b) For *Fiscal Year 2018 through Fiscal Year 2019*, [F]for syrups and other concentrates under § 19-4101(3)(b), the rate per ounce of syrup or other concentrate that yields one and one-half cents (\$.015) per fluid ounce on the resulting beverage, prepared to the manufacturer's specifications. Upon a determination that the application of these rates to any particular product is unfair or unreasonable, the Department is authorized to issue regulations imposing the tax at an alternate rate on that particular product, to approximate as closely as possible the rate set forth in subsection (a).

(.1) For Fiscal Year 2020, sugar-sweetened beverages under § 19-4101(3)(b), (\$.00XX) per fluid ounce on the resulting beverage, prepared to the manufacturer's specifications.

(.2) For Fiscal Year 2021, sugar-sweetened beverages under § 19-4101(3)(b), (\$.00XX) per fluid ounce on the resulting beverage, prepared to the manufacturer's specifications.

SECTION 2. This Ordinance shall be effective immediately, and any tax imposed pursuant to this Ordinance shall apply in addition to any other applicable tax imposed under this Title.

Explanation:

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