

## Legislation Text

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**File #:** 190807, **Version:** 0

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Amending Chapter 19-1300 of The Philadelphia Code, entitled “Real Estate Taxes,” by providing for a tax credit against real estate taxes for grandparents serving as the primary caretaker for their grandchildren; all under certain terms and conditions.

*THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:*

SECTION 1. Chapter 19-1300 of The Philadelphia Code is amended to read as follows:

### CHAPTER 19-1300. REAL ESTATE TAXES

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*§ 19-1310. Tax Credit for Grandparents Serving As The Primary Caretaker For Their Grandchildren.*

(1) *Definitions.*

*a. Tax year. The calendar year in which the real estate tax imposed by § 19-1301 is due.*

(2) *Any grandparent that can reasonably show that they are the primary caretaker for their biological or legal grandchild and reside in the City of Philadelphia, as determined by the Department of Revenue, shall be eligible for the Grandparent-Childcare Tax Credit.*

(3) *The Grandparent-Childcare Tax Credit. The tax credit provided for in this section shall be a credit against the tax imposed by § 19-1301, as follows:*

*a. The credit shall apply only with respect to property that is the principle residence of the grandparent who claims the credit.*

*b. For a given Tax year, the credit shall equal up to eighty percent (80%) of the grandparent’s total real estate taxes, with a maximum credit of thirty-eight hundred-dollars (\$3,800) per tax year.*

*c. Any unused credit that the grandparent is eligible for in a given year, may carry-over to the next subsequent tax year.*

- d. *In order to receive the tax credit provided for in Section 19-1310, the grandparent must apply via a form provided by the Department of Revenue. Only one grandparent may claim a grandchild and receive the credit at a time.*
  - e. *The Department of Revenue is authorized to promulgate such regulations as are necessary and appropriate to implement the provisions of this Section.*
- (4) *If a grandparent applies for and receives tax credits from the Grandparent-Childcare Tax Credit provided for in this section, and the Working Grandparent Tax Credit provided for in section § 19-1507; they may only receive up to a maximum credit of thirty-eight hundred-dollars (\$3,800) per tax year.*

SECTION 2. This Ordinance shall take effect July 1st, 2020.

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**Explanation:**

*Italics* indicate new matter added.