



# City of Philadelphia

City Council  
Chief Clerk's Office  
402 City Hall  
Philadelphia, PA 19107

## Legislation Text

---

**File #: 200016, Version: 1**

---

Amending Section 19-1508 of The Philadelphia Code, entitled "Refunds and Forgiveness for Poverty Income," to revise the tax rate, under certain terms and conditions.

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

SECTION 1. Section 19-1508 of The Philadelphia Code is hereby amended to read as follows:

§ 19-1508. Refunds and Forgiveness for Poverty Income.

(1) *Low Income Residents.*

(a) Beginning with the calendar year January 1, 2015 through December 31, 2015, and for each calendar year [thereafter,] *through June 30, 2020*, the rate of tax imposed on Low Income Residents under § 19-1502(1)(a) and (2)(a) shall be one half of one percent (0.5%) less than the rate of tax imposed upon Residents during such periods.

(b) *Beginning January 1, 2020, the rate of tax imposed on Low Income Residents under § 19-1502(1)(a) (tax on salaries, wages, etc.) shall be as follows:*

*(1) From January 1, 2020, through June 30, 2020: 1.8712%.*

*(2) For the fiscal year July 1, 2020, through June 30, 2021, and thereafter: zero.*

(c) *Beginning January 1, 2020, the rate of tax imposed on Low Income Residents under § 19-1502(2)(a) (tax on net profits) shall be as follows:*

*(1) For the calendar year January 1, 2020, through December 31, 2020, and thereafter: zero.*

(2) *Low Income Non-Residents.*

(a) Beginning with the calendar year January 1, 2015 through December 31, 2015, and for each calendar year [thereafter,] *through June 30, 2020*, the rate of tax imposed on Low Income Non-Residents under § 19-1502(1)(b) and (2)(b) shall be one half of one percent (0.5%) less than the rate of tax imposed upon Non-Residents during such periods.

(b) *Beginning January 1, 2020, the rate of tax imposed on Low Income Non-Residents under § 19-1502(1)(b) (tax on salaries, wages, etc.) shall be as follows:*

*(.1) From January 1, 2020, through June 30, 2020: 2.9481%.*

*(.2) For the fiscal year July 1, 2020, through June 30, 2021, and thereafter: 1.50%; provided that, this rate shall be reduced to zero when the tax imposed pursuant to Chapter 19-2800 (“Pennsylvania Intergovernmental Cooperation Authority Tax on Wages and Net Profits”) expires.*

*(c) Beginning January 1, 2020, the rate of tax imposed on Low Income Non-Residents under § 19-1502(2)(b) (tax on net profits) shall be as follows:*

*(.1) For the calendar year January 1, 2020, through December 31, 2020, and thereafter: 1.50%; provided that, this rate shall be reduced to zero when the tax imposed pursuant to Chapter 19-2800 (“Pennsylvania Intergovernmental Cooperation Authority Tax on Wages and Net Profits”) expires.*

---

**Explanation:**

[Brackets] indicate matter deleted.

*Italics* indicate new matter added.