



Legislation Text

File #: 220054, Version: 0

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 effective date of the Sugar-Sweetened Beverage Tax, 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.

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CHAPTER 19-4100. SUGAR-SWEETENED BEVERAGE TAX.

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§ 19-4102. Distributor Registration; Purchases from Registered Distributors.

(1) No dealer may sell at retail, or hold out or display for sale at retail, any sugar-sweetened beverage acquired by the dealer on ~~or after~~ January 1, 2017 **until June 30, 2022**, unless:

- (a) The sugar-sweetened beverage was acquired by the dealer from a registered distributor; and
- (b) The dealer has complied with the notification requirements of Section 19-4104 <https://codelibrary.amlegal.com/codes/philadelphia/latest/philadelphia_pa/0-0-0-216533>; and received confirmation from the registered distributor of such notification, as well as confirmation that the distributor is a registered distributor, all in form prescribed by the Department.

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

(1) Effective January 1, 2017, ~~and thereafter~~, **until June 30, 2022**, a tax is imposed upon each of the following: the supply of any sugar-sweetened beverage to a dealer; the acquisition of any sugar-sweetened beverage by a dealer; the delivery to a dealer in the City of 0an00y sugar-sweetened beverage; and the transport of any sugar-sweetened beverage into the City by a dealer. The tax is imposed only when the supply, acquisition, delivery or transport is for the purpose of the dealer's holding out for retail sale within the City the sugar-sweetened beverage or any beverage produced therefrom. The tax is to be paid as provided in Section 19-4105 <https://codelibrary.amlegal.com/codes/philadelphia/latest/philadelphia_pa/0-0-0-216536> (liability for payment of tax) and Section 19-4107 <https://codelibrary.amlegal.com/codes/philadelphia/latest/philadelphia_pa/0-0-0-216549> (waivers).

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§ 19-4104. Notification of Dealer Status.

(1) Effective January 1, 2017 ***until June 30, 2022***, no dealer shall accept any sugar-sweetened beverage from a registered distributor, for purpose of holding out for retail sale in the City such sugar-sweetened beverage or any beverage produced therefrom, without first notifying the registered distributor that such dealer is a dealer subject to this Chapter. Notice shall be provided in the form of a Commonwealth of Pennsylvania sale for purpose of resale exemption certificate, so long as such certificate clearly indicates that the dealer is located in Philadelphia; or in such other form as the Department may provide. Every dealer shall maintain copies of any notices provided to a registered distributor, as provided in Code Section 19-506 <https://codelibrary.amlegal.com/codes/philadelphia/latest/philadelphia_pa/0-0-0-213371>.

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SECTION 2. This Ordinance shall be effective immediately.

Explanation:

~~Strikethrough~~ indicate matter deleted.

Bold Italics indicate new matter added.