

Legislation Text

File #: 240087-A, **Version:** 0

Amending Chapter 9-600 of The Philadelphia Code, entitled “Service and Other Businesses”, by adding a new section regulating the operation of establishments providing tax preparation services and providing for remedies, all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 9-600 of The Philadelphia Code is hereby amended as follows:

CHAPTER 9-600. SERVICE AND OTHER BUSINESSES

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§ 9-630. [Reserved] *Tax Preparation Services.*

(1) *Definitions.*

(a) *Tax Preparation Services Provider.* An individual or business involved in providing a service to consumers involving advice concerning, or preparation of, federal, state, or City tax returns or other filings.

(2) *Prohibited Conduct.*

(a) *No Tax Preparation Services Provider shall provide service to a consumer unless:*

(.1) *It has provided such document as the Department of Revenue shall make publicly available on its City webpage regarding the availability of no cost tax preparation services provided by the City, Commonwealth, Federal Government, registered non-profit organizations and legal aid services;*

(.2) *Such consumer has acknowledged receipt of such information by signing a copy of such document certifying awareness of the availability of such services; and*

(.3) *The Tax Preparation Service Provider has provided a detailed explanation of the cost of the services to be provided to the consumer.*

(3) *Remedies.*

1. *The penalty for a violation of this Section shall be a fine of \$500 for each offense.*

2. *Any person aggrieved by a Tax Preparation Services Provider's violation of this Section 9-630 shall have a right of action against such Provider and may recover for each such violation:*

- (.a) Actual damages;*
- (.b) Exemplary damages of up to two thousand dollars (\$2,000);*
- (.c) Reasonable attorney's fees and court costs;*
- (.d) Such other relief, including injunctive relief, as the court may deem appropriate.*

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SECTION 2. This Ordinance shall take effect November 1, 2024.