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Amending Chapter 19-1800 of The Philadelphia Code, entitled "School Tax Authorization," to a add a new Section 19-1808, entitled "Authorization of Rideshare Use Tax," to authorize the Board of the School District of Philadelphia to levy a tax upon the use by a passenger of a transportation network company for a prearranged ride that originates in Philadelphia; all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-1800 of The Philadelphia Code is hereby amended as follows:

TITLE 19. FINANCE, TAXES AND COLLECTIONS

* * *

CHAPTER 19-1800. SCHOOL TAX AUTHORIZATION

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§ 19-1807. Authorization of Rideshare Use Tax.

(1) Definitions. In this section, the following terms shall have the meanings as set forth in 53 Pa. C.S. § 57A01:

(a) "Transportation network company" or "TNC";

(b) "Transportation network company driver";

(c) "Transportation network company passenger" or "passenger"; and

(d) "Prearranged ride."

(2) Authorization of the Tax. The Board of Education of the School District of Philadelphia is authorized to impose a tax for general public school purposes upon the use by a passenger of a transportation network company for a prearranged ride by a TNC driver that originates in Philadelphia. The rate of the tax to be levied by the Board of Education shall be twenty cents ($.20) per ride.

(3) Collection of the tax. The TNC shall collect the tax as agent for the Board of Education of the School District of Philadelphia from the passenger at the time of the charge for the ride and shall remit the tax to the Revenue Commissioner. Any TNC required under this Section to collect and remit the tax from a passenger who fails to collect and remit the proper amount of tax shall be liable for the full amount of the tax which should have been collected and remitted, and in addition shall be subject to any other

remedies at law or in equity.

(4) Payment of the Tax.

(a) The TNC who collects the tax authorized under this Section shall pay the taxes due monthly to the Revenue Commissioner, within twenty-five (25) days after the last day of any month for the activity in that prior month.

(b) The TNC who collects the tax shall file a quarterly reconciliation report of taxes collected and paid for the prior quarter. Forms for the return shall be provided by the Commissioner and may be made available solely for electronic filing. Such report shall contain:

(.1) The number of rides with respect to which the tax is due in the prior quarter.

(.2) The amount of tax owing and the amount of taxes paid on account of such rides.

(5) General Provisions.

(a) The Commissioner is hereby authorized to examine the books and records of every TNC in order to verify the accuracy of the return and of the payment of the tax authorized by this Section. Every TNC is hereby directed and required to give to the Commissioner or any authorized representative of the Commissioner the opportunity for such examinations.

(b) The Commissioner is hereby charged with the enforcement of the provisions of this Section and is hereby authorized to promulgate regulations governing the administration and enforcement of the provisions of this Section.

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SECTION 2. Effective date. This ordinance shall take effect on July1, 2026, provided that no ride shall be subject to the tax until July 1, 2027.

Explanation:

Italics indicate matter added.

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