



# City of Philadelphia

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

**BILL NO. 260387**

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**Introduced April 23, 2026**

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**Councilmember Young**

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**Not Assigned to Committee**

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## **AN ORDINANCE**

Amending Chapter 19-4600 of The Philadelphia Code, entitled “Low-Income Tax Provisions,” to extend the low-income tax provision to trusts that own property for the benefit of a natural person, all under certain conditions.

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

SECTION 1. Chapter 19-4600 of The Philadelphia Code is hereby amended to read as follows:

### CHAPTER 19-3900. LOW-INCOME TAX PROVISIONS

\* \* \*

§ 19-4602. Definitions.

As used in this Chapter:

\* \* \*

(1) Low-income taxpayer.

(a) For tax year 2025 and thereafter, a taxpayer whose income does not exceed the “maximum annual income” allowable for an “eligible claimant” to participate in the Commonwealth’s program for Pharmaceutical Assistance Contract for the Elderly Needs Enhancement Tier (“PACENET”) established under Chapter 5 of the State Lottery Law, 72 P.S. §§ 3761-501 et seq.

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*(a.1) In addition to the definition of subsection (a), a taxpayer also includes a trust that owns property for the benefit of a natural person, if it can be demonstrated:*

*(i) A low-income tax provision was approved for an immediate prior owner who is a natural person.*

*(ii) The property was directly transferred from that immediate prior owner to a trust existing for the benefit of that same natural person.*

*(iii) The trust must be: (i) a valid trust under Pennsylvania law; (ii) the beneficiary of the trust must be identifiable from the trust instrument; and (iii) a copy of the trust instrument must be presented to the Department with the application for the benefit.*

*(iv) The Department, at its discretion, may require any additional documentation needed in evaluating a benefit application under this section.*

\* \* \*

SECTION 2. Effective Date. This Ordinance shall take effect July 1, 2026.