

City of Philadelphia



(Bill No. 050741)

AN ORDINANCE

Amending Chapter 19-1500 of The Philadelphia Code, entitled “Wage and Net Profits Tax,” by excluding from tax any compensation paid to active duty military personnel, or to members of the National Guard who are called to active duty; all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-1500 of The Philadelphia Code is hereby amended to read as follows:

CHAPTER 19-1500. WAGE AND NET PROFITS TAX

§19-1501. Definitions.

* * *

(10) Salaries, Wages, Commissions and Other Compensation. All salaries, wages, commissions, bonuses, incentive payments, fees and tips that may accrue or be received by an individual, whether indirectly or through an agent and whether in cash or in property, for services rendered, but excluding:

* * *

(c) any wages or compensation paid [by the United States] to any person for active service in the Army, Navy or Air Force of the United States, *or to a member of the National Guard for active federal duty;*

(d) any bonus or additional compensation paid by the United States, this Commonwealth, or any other state for such service;

* * *

Explanation:

City of Philadelphia

BILL NO. 050741 continued

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[Brackets] indicate matter deleted.
Italics indicate new matter added.

City of Philadelphia

BILL NO. 050741 continued

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City of Philadelphia

BILL NO. 050741 continued

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CERTIFICATION: This is a true and correct copy of the original Bill, Passed by the City Council on December 1, 2005. The Bill was Signed by the Mayor on December 15, 2005.



Patricia Rafferty
Chief Clerk of the City Council