

City of Philadelphia



(Bill No. 110244)

AN ORDINANCE

Amending Section 19-1705 of The Philadelphia Code to increase the amount of interest and penalty on any unpaid money or claim collectible by the Department of Revenue that may be waived by the Revenue Commissioner, under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Section 19-1705 of The Philadelphia Code is hereby amended to read as follows:

§ 19-1705. Petitions for Waiver of Interest and Penalties.

(1) A person with outstanding balances for interest and/or penalty [in amounts equal to or less than ten thousand (10,000) dollars] accruing upon any unpaid money or claim collectible by the Department of Revenue for or on behalf of the City or School District of Philadelphia, may file a petition for the waiver of same with the Revenue [Commissioner upon] *Commissioner*. Upon the filing of such petition the Revenue Commissioner or his or her designee may abate [in whole or in part] *such* [interest or penalty, or both] *balance, up to fifteen thousand dollars (\$15,000) in interest or \$35,000 in penalty, or both*, where in the opinion of the Revenue Commissioner the petitioner acted in good faith and without negligence and had no intent to defraud; *and provided that the applicant for such relief agrees to pay the remaining balance owed without further appeal to the Tax Review Board.*

Such petitions must be filed within sixty (60) days of the date of the bill noted on the first billing of any amount that is the subject of the petition, and must specify the reason(s) for seeking relief therefrom.

The Commissioner shall, within a reasonable time, consider each petition and notify the petitioner in writing of the decision made. If the decision is not satisfactory to the petitioner, the petitioner may, *unless otherwise agreed pursuant to this Section*, file a petition with the Tax Review Board pursuant to subsection 19-1702(2), provided such petition is filed within thirty (30) days after the mailing of notice of the Revenue Commissioner's decision to the petitioner or the petitioner's representative.

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Explanation:

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

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CERTIFICATION: This is a true and correct copy of the original Bill, Passed by the City Council on June 2, 2011. The Bill was Signed by the Mayor on June 15, 2011.



Michael A. Decker
Chief Clerk of the City Council