

# City of Philadelphia



(Bill No. 180096)

## AN ORDINANCE

Amending Chapter 19-1400 of The Philadelphia Code, entitled “Realty Transfer Tax,” by excluding from the tax a transfer of property between the Philadelphia Housing Authority (PHA) and a Pennsylvania Limited Partnership (PLP) whose General Partner PHA owns and controls; and a transfer of property from PHA or a PHA-controlled PLP to a wholly owned subsidiary of PHA; all under certain terms and conditions.

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

SECTION 1. Chapter 19-1400 of The Philadelphia Code is hereby amended to read as follows:

CHAPTER 19-1400. REALTY TRANSFER TAX.

\* \* \*

§19-1405. Excluded Transactions.

The tax imposed by Section 19-1403 shall not be imposed upon:

\* \* \*

*(29) A transfer between the Philadelphia Housing Authority (PHA) and a Pennsylvania Limited Partnership (PLP) whose General Partner PHA owns and controls (PLP), including both (a) a transfer from PHA to the PLP and (b) any subsequent transfer from the PLP to PHA; and a transfer from PHA or a PLP controlled by PHA to a wholly owned subsidiary of PHA.*

\* \* \*

**Explanation:**

*Italics indicate new matter added.*

# City of Philadelphia

BILL NO. 180096 continued

Certified Copy

CERTIFICATION: This is a true and correct copy of the original Bill, Passed by the City Council on April 5, 2018. The Bill was Signed by the Mayor on April 18, 2018.



Michael A. Decker  
Chief Clerk of the City Council