

City of Philadelphia



(Bill No. 240087-A)

AN ORDINANCE

Amending Chapter 9-600 of The Philadelphia Code, entitled “Service and Other Businesses”, by adding a new section regulating the operation of establishments providing tax preparation services and providing for remedies, all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 9-600 of The Philadelphia Code is hereby amended as follows:

CHAPTER 9-600. SERVICE AND OTHER BUSINESSES

* * *

§ 9-630. [Reserved] *Tax Preparation Services.*

(1) Definitions.

- (a) Tax Preparation Services Provider. An individual or business involved in providing a service to consumers involving preparation of, federal, state, or City tax returns or related filings.*
- (b) Consumer. An individual or couple filing taxes jointly or a business consisting of a self-employed person, but not including a business with one or more employees other than the business owner.*

(2) Authorization.

- (a) The Department of Revenue shall provide information on its publicly-available webpage, in a prominent location, concerning the availability of no cost tax preparation services provided by the City, Commonwealth, Federal Government, registered non-profit organizations and legal aid services.*

(3) Prohibited Conduct.

(a) No Tax Preparation Services Provider shall provide service to a consumer unless:

(.1) The Tax Preparation Service Provider has provided a listing of the cost of the services offered to the consumer and any additional fees that may be charged; and

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(.2) Such consumer has acknowledged receipt of such information by providing evidence of receipt, such as signing a copy of such document, or digitally certifying awareness of the cost of services; and

(4) Remedies.

a. The penalty for a violation of this Section shall be a fine of \$500 for each offense.

b. Any person aggrieved by a Tax Preparation Services Provider's violation of this Section 9-630 shall have a right of action against such Provider and may recover for each such violation:

(.1) Actual damages;

(.2) Reasonable attorney's fees and court costs;

(.3) Such other relief, including injunctive relief, as the court may deem appropriate.

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SECTION 2. This Ordinance shall take effect November 1, 2024.

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CERTIFICATION: This is a true and correct copy of the original Bill, Passed by the City Council on May 16, 2024. The Bill was Signed by the Mayor on May 29, 2024.

A handwritten signature in black ink, reading "Elizabeth McCollum". The signature is written in a cursive style with a large, looping initial "E".

Elizabeth McCollum
Interim Chief Clerk of the City Council