

City of Philadelphia



(Bill No. 070541)

AN ORDINANCE

Amending Chapter 19-1400 of The Philadelphia Code, entitled “Realty Transfer Tax,” by exempting transactions between certain financially interdependent persons, including, but not limited to, domestic partners, whether of the same or opposite sex; 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.

* * *

§19-1402. Definitions.

* * *

(7.1) Financially interdependent persons. Persons who live together as a single household and who, for at least six months, have agreed to share the common necessities of life and to be responsible for each other’s common welfare.

* * *

§19-1405. Excluded Transactions.

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

* * *

(28) A transfer between financially interdependent persons, except that a subsequent transfer by the grantee within one year shall be subject to tax as if the grantor were making such transfer, and provided such persons first file a sworn affidavit with the Revenue Department certifying their status as financially interdependent persons. The Revenue Department shall by regulation specify any additional evidence such persons must submit to establish their eligibility for this exemption except where individuals are registered as Life Partners pursuant to §9-1106, in which case such registration shall be deemed adequate evidence of eligibility.

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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 November 1, 2007. The Bill was Signed by the Mayor on November 15, 2007.



Patricia Rafferty
Chief Clerk of the City Council