

City of Philadelphia

LAW DEPARTMENT  
One Parkway  
1515 Arch Street  
17<sup>th</sup> Floor  
Philadelphia, PA 19102

## Memorandum

**TO:** Marcel Pratt, City Solicitor  
Frank Breslin, Revenue Commissioner

**FROM:** Frances Ruml Beckley, Revenue Chief Counsel

**DATE:** March 30, 2020

**SUBJECT:** Special Regulation of the City of Philadelphia Department of Revenue and Law Department for Waiver of Interest and Penalties for Late Filing and Payment Due to Covid-19 Emergency

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I have reviewed the attached Special Regulation of the City of Philadelphia Department of Revenue and Law Department for Waiver of Interest and Penalties for Late Filing and Payment Due to Covid-19 Emergency. I find the regulation to be legal and in proper form. In accordance with Section 8-407(a) of The Philadelphia Home Rule Charter, you may now forward these regulations to the Department of Records where they will be made available for public inspection.

Consistent with Mayor Kenney's March 11, 2020 Declaration of Extraordinary Circumstance: Suspending the Formal Regulatory Process for Regulations Concerning a Novel Coronavirus, attached hereto as Attachment B, you may promulgate the amendment effective immediately upon delivery to the Department of Records as a temporary regulation, while the remaining procedures and formalities of Section 8-407 are followed to promulgate the amendment.

*Frances Ruml Beckley*/FRB  
Frances Ruml Beckley  
Revenue Chief Counsel

Attachments

ATTACHMENT A

## ATTACHMENT B