
MEMORANDUM

To: Frank Breslin, Revenue Commissioner

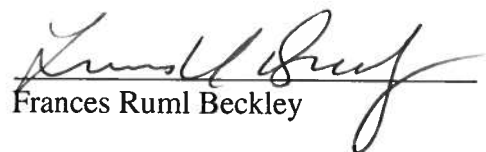
CC: Rebecca LopezKriss, Deputy Revenue Commissioner

From: Frances Ruml Beckley, Chief Revenue Counsel

Date: August 7, 2023

Re: *Amendment to School Income Tax Regulations– Section 201 –
Updating Rates Section.*

I have reviewed the attached amendment to Section 201 of the School Income Tax Regulations. I find the amendment to be legal and in proper form. In accordance with Section 8-407(a) of The Philadelphia Home Rule Charter, you may now forward the amendment to the Department of Records where it will be made available for public inspection.


Frances Ruml Beckley

Section 201 of the School Income Tax Regulations is being amended to update and clarify the Rates.

CITY OF PHILADELPHIA
SCHOOL INCOME TAX REGULATIONS

ARTICLE II: IMPOSITION AND RATE OF TAX

Section 201. Tax Base *Rates*.

~~A tax at the rate of two percent (2%) for all tax years beginning before 1976 and at the rate of four and five sixteenths (4 5/16%) percent after 1976, and at the rate of four and ninety six one hundredths percent (4.96%) beginning in 1983 for general school purposes is~~ ***Refer to §19-1804 of the Philadelphia Code for the School Income Tax rates*** imposed on residents of the School District of Philadelphia upon the net income received, credited or reinvested from the ownership, sale or other disposition of real property and tangible and intangible personal property.

Bold italics denotes new matter.

~~Strikethroughs denotes deletions.~~

Date: *Aug 8, 2023*



Frank Breslin, Revenue Commissioner