

**CITY OF PHILADELPHIA
LAW DEPARTMENT**

M E M O R A N D U M

TO: Frank Breslin, Revenue Commissioner

CC: Rebecca LopezKris, Deputy Revenue Commissioner
Tilahun Afessa, Director of Policy
Joseph F. Procopio, Jr., Manager – Technical Staff

FROM: Frances Ruml Beckley, Revenue Chief Counsel

DATE: February 18, 2021

SUBJECT: Special Regulation of the City of Philadelphia Department of Revenue for Use and Occupancy Relief to Restaurants and Bars because of Occupancy Limitations Due to Covid-19 Emergency

I have reviewed the attached Special Regulation of the City of Philadelphia Department of Revenue for Use and Occupancy Tax Relief to Restaurants and Bars Because of Occupancy Limitations Due to Covid-19 Emergency. I find the special 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 the amendment to the Department of Records where it 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