

**CITY OF PHILADELPHIA
LAW DEPARTMENT**

MEMORANDUM

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: August 3, 2020

SUBJECT: Amendment to 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 have reviewed the attached amendment to 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 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.

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

**CITY OF PHILADELPHIA
DEPARTMENT OF REVENUE AND LAW DEPARTMENT
GENERAL REGULATIONS RELATING TO TAXES AND OTHER REVENUES**

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In light of the continued closure of City offices, Regulation Section 404 is amended as set forth below:

**ARTICLE IV
INTEREST AND PENALTY**

Section 404. Waiver of Interest and Penalties Due to Emergency

In light of the current state of emergency, the Solicitor and Revenue Commissioner jointly adopt the following schedule of abatement for interest and penalty:

- (1) Interest and Penalty shall be abated on Real Estate Tax for Tax Year 2020 paid no later than [April 30.] *June 15, 2020.***

- (2) Interest and Penalty shall be abated on Business Income and Receipts Tax for Tax Year 2019 and Net Profits Tax for Tax Year 2019 paid no later than July 15, 2020. No late filing or other penalty shall be imposed with respect to the returns for those taxes so long as they are filed no later than July 15.**



Solicitor Marcel Pratt

Date: August 5, 2020



**Commissioner Frank Breslin
Chief Revenue Collections Officer**

Date: 8/4/20