

This is an amendment to add a section entitled "Tax Rate" to the Department of Revenue's Business Income and Receipts Tax Regulations to show the particular sections in The Philadelphia Code where the prevailing BIRT rates are provided. This amendment also includes the changes made due to the enactment of City Council Bill No. 130487 on June 25, 2013 which provides for changes in the effective alternative receipts tax rates to repeal the gradual rate reduction to zero.

**BUSINESS INCOME AND RECEIPTS TAX REGULATIONS**

**ARTICLE II**

**RETURNS**

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**Section 206. TAX RATES.**

- (A) **Refer to § 19-2604(1) of the Philadelphia Code for the regular Philadelphia Business Income and Receipts Tax rates.**
- (B) **Refer to §19-2604(2) of the Philadelphia Code for any person registered under the Act of December 5, 1972 (P.L. 1280, No. 284), known as the Pennsylvania Securities Act of 1972 for the Philadelphia Business Income and Receipts Tax rates.**
- (C) **Refer to § 19-2604(3) of the Philadelphia Code for using the Alternative Receipts tax rate for the Philadelphia Business Income and Receipts Tax.**

Explanation:

\_\_\_ Underline and **bold** indicate matter added.

  
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Frank Breslin CPA, Revenue Commissioner

Date: 6-28-17

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