

**AMENDMENT TO CHAPTER 19-2600 OF THE PHILADELPHIA
CODE**

Chapter 19-2600. Business Privilege Taxes

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§19-2603. Imposition of Tax.

- (1) In accordance with the provisions of the Act known as the First Class City Business Tax Reform Act, a tax is hereby imposed upon every person engaging in any business in the City of Philadelphia beginning with the tax year 1985, and annually thereafter.
- (2) The Gross receipts portion of this tax is not limited by Public law 86-272, 15 U. S. C. §§381-384.
- (3) Any person having an active presence in the City is subject to the tax imposed by this Section. Any activity within the City by a person, through one or more employees, agents or independent contractors, that makes possible the creation, realization or continuance of contractual relationships between the person and customers located within the City, including but not limited to, the solicitation within the City by a person, through one or more employees, agents, or independent contractors, is sufficient to constitute active presence in the City. Physical presence (the maintenance of an office or property) in the City is not required to establish active presence in the City. The Department of Revenue may by regulation further detail the standards set forth in this subsection, as well as other contracts with the City that will subject a person to the tax imposed by this Section. The Department of Revenue is further authorized to take appropriate steps (including, but not limited to, requiring additional filings) to identify and locate persons who are subject to the tax imposed by this Chapter.
- (4) Any person subject to the tax imposed by this Section whose activity within Philadelphia does not exceed solicitation, shall not be subject to the net income portion of the tax imposed by this Section.

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