

**SUMMARY SCHEDULE OF TAX RATES SINCE 1952  
CITY AND SCHOOL DISTRICT OF PHILADELPHIA**

TYPE OF TAX	YEARS	RATES
Amusement Tax	1952 - 1956	10.00 % of admission charge
	1957 - June 30, 1988	5.00 % " " "
	July 1, 1988	7.33 % " " "
	July 1, 1989 & Subsequent Years	5.00 % " " "
Bowling Alley Tax	1952 - 1992	Annual tax of \$25 for each alley
	1993 & Subsequent Years	Repealed
Business Privilege License	1985 - 1990	\$ 20.00 per year
	1991 - 2002	\$ 200.00 one time fee
	2003-Present	\$ 250.00 one time fee
Business Privilege Tax	1985	3.050 mills on gross receipts, and 3.70 % on taxable net income
	1986 - 1988	3.900 " " " " " 4.35 %
	1989 - 1995	3.250 " " " " " 6.50 %
	1996	3.000 " " " " " 6.50 %
	1997	2.950 " " " " " 6.50 %
	1998	2.875 " " " " " 6.50 %
	1999	2.775 " " " " " 6.50 %
	2000	2.650 " " " " " 6.50 %
	2001	2.525 " " " " " 6.50 %
	2002	2.400 " " " " " 6.50 %
	2003	2.300 " " " " " 6.50 %
	2004	2.100 " " " " " 6.50 %
	2005	1.900 " " " " " 6.50 %
2006	1.665 " " " " " 6.50 %	
2007	1.54 " " " " " 6.50 %	
Condominium Conversion Privilege Tax Declared unconstitutional by Common Pleas Court April 1989		
Earnings Tax (See Wage Tax)		
General Business Tax (School District)	1952 - 1967	1 mill on gross receipts
	1968 - 1984	2 mills on gross receipts, or 2% of net income, whichever is lower
	1985 & Subsequent Years	Repealed
Hotel Room Rental Tax	Dec. 1, 1982 - Oct. 31, 1986	3.00 % on amount received for rental of rooms
	Nov. 1, 1986 - July 15, 1993	5.00 % " " " " " " "
	July 15, 1993 - June 30, 1999	6.00 % " " " " " " "
	July 1, 1999	7.00 % " " " " " " "
Liquor Sales Tax (School District)	1995 & Subsequent Years	10.00 % on every retail sale of liquor or malt and brewed beverage which is not subject to the Pennsylvania Sales Use and Hotel Occupancy Tax
Mechanical Amusement Device Tax	1952 - 1982	Annual tax of \$25 per device
	1983 & Subsequent Years	Annual tax of \$100 per device
Mercantile License Tax	1953 - 1976	3 mills on gross receipts
	1977 - 1982	4 " " " " "
	1983	5 " " " " "
	1984	4 " " " " "
	1985 & Subsequent Years	Repealed
Net Profits Tax	1952 - 1955	1.2500 % of net profits
	1956 - 1959	1.5000 % " " "
	1960 - 1964	1.6250 % " " "
	1965 - 1968	2.0000 % " " "
	1969 - 1970	3.0000 % " " "
	1971 - 1975	3.3125 % " " "
	1976 - 1982	4.3125 % " " "
	1983 - June 30, 1991	4.9600 % " " "
	July 1, 1991-December 31, 1995	4.9600 % (Resident) 4.3125 % (Non-Resident)
	1996	4.8400 % (Resident) 4.2082 % (Non-Resident)
	1997	4.7900 % (Resident) 4.1647 % (Non-Resident)
	1998	4.6869 % (Resident) 4.0750 % (Non-Resident)
	1999	4.6135 % (Resident) 4.0112 % (Non-Resident)
	2000	4.5635 % (Resident) 3.9672 % (Non-Resident)
2001	4.5385 % (Resident) 3.9462 % (Non-Resident)	
2002	4.5000 % (Resident) 3.9127 % (Non-Resident)	
2003 - 2004	4.4625 % (Resident) 3.8801 % (Non-Resident)	
2005	4.331 % (Resident) 3.8197 % (Non-Resident)	
2006	4.301 % (Resident) 3.7716 % (Non-Resident)	
2007	4.260 % (Resident) 3.7557 % (Non-Resident)	
Outdoor Advertising Tax	July 1, 2005	7 % of the purchase price
Pari-Mutual Tax	1963 - 1974	2.00 % on Harness Racing Wagers
	1975 - 1981	4.00 % " " " " "
	1969 - 1974	2.00 % on Flat Racing Wagers
	1975 - 1982	No Flat Racing in Philadelphia
	1982 & Subsequent Years	No Tax on Harness Racing or Flat Racing
Parking Tax	1952 - June 30, 1985	10.00 % of gross receipts from all parking transactions
	July 1, 1985 - June 30, 1986	20.00 % " " " " " " "
	July 1, 1986 - June 30, 1987	17.50 % " " " " " " "
	July 1, 1987 & Subsequent Years	15.00 % " " " " " " "
Personal Property Tax (City)	1952 - 1996	4 mills on taxable intangible items
	1997 & Subsequent Years	Suspended
Personal Property Tax (School District)	1952 - 1967	4 mills on taxable intangible items
	1968 & Subsequent Years	Repealed

TYPE OF TAX	YEARS	RATES		
		CITY	SCHOOL	TOTAL
Real Estate Tax	1952 - 1956	1.700 %	1.325 %	3.025 %
	1957	2.060 %	1.325 %	3.385 %
	1958 - 1959	2.060 %	1.400 %	3.460 %
	1960	2.060 %	1.600 %	3.660 %
	1961 - 1963	2.200 %	1.600 %	3.800 %
	1964 - 1965	2.200 %	1.800 %	4.000 %
	1966 - 1973	2.375 %	2.100 %	4.475 %
	1974	1.975 %	2.500 %	4.475 %
	1975 - 1976	1.975 %	2.800 %	4.775 %
	1977 - 1980	3.275 %	2.900 %	6.175 %
	1981 - 1982	3.475 %	3.275 %	6.750 %
	1983	3.900 %	3.275 %	7.175 %
	1984	3.900 %	3.575 %	7.475 %
	1985 - 1988	3.505 %	3.970 %	7.475 %
	1989	3.745 %	4.120 %	7.865 %
	1990 - 2002	3.745 %	4.519 %	8.264 %
2003 & Subsequent Years	3.474 %	4.790 %	8.264 %	
Real Estate Non-Utilization Tax	1981 & Subsequent Years	10.00 %	of assessed value of vacant real estate	
Real Estate Transfer Tax	Jan. 1, 1953 - June 30, 1981	1.00 %	of value of real estate transferred	
	July 1, 1981 - June 30, 1983	2.00 %	"	"
	July 1, 1983 - June 30, 1988	2.50 %	"	"
	July 1, 1988 - June 30, 1990	4.07 %	"	"
	July 1, 1990 - June 30, 1991	3.92 %	"	"
	July 1, 1991 - June 30, 1992	3.69 %	"	"
	July 1, 1992 - June 30, 1993	3.46 %	"	"
	July 1, 1993 - June 30, 1994	3.23 %	"	"
	July 1, 1994 & Subsequent Years	3.00 %	"	"
Sales & Use Tax & Hotel Occupancy Tax	Oct. 1, 1991 & Subsequent Years	1.00 % on the retail sale or use of tangible personal property and services and on hotel occupancies		
School Income Tax (School District)	1967 - 1975	2.00 %	on unearned income	
	1976 - 1982	4.3125 %	"	"
	1983 - 1995	4.96 %	"	"
	1996	4.84 %	"	"
	1997	4.79 %	"	"
	1998	4.6869 %	"	"
	1999	4.6135 %	"	"
	2000	4.5635 %	"	"
	2001	4.5385 %	"	"
	2002	4.5000 %	"	"
	2003 - 2004	4.4625 %	"	"
	2005	4.331 %	"	"
2006	4.301 %	"	"	
Sound Reproduction Tax	1952 - 1992	5.000 %	on gross income	
	1993 & Subsequent Years	Repealed		
Use & Occupancy Tax (School District)	July 1, 1970 - June 30, 1980	\$1.25 per annum per \$100 of assessed value		
	July 1, 1980 - June 30, 1982	2.50 per annum per \$100 of assessed value		
	July 1, 1982 - June 30 1988	3.25 per annum per \$100 of assessed value		
	July 1, 1988 - June 30, 1990	3.85 per annum per \$100 of assessed value		
	July 1, 1990 & Subsequent Years	4.62 per annum per \$100 of assessed value		
Vending Machine Tax	July 1, 1988 - December 31, 1989	\$100 per vending machine (Newspapers exempt)		
	1990 & Subsequent Years	Repealed		
Vehicle Rental Tax	July 1, 2000	2.00 %	on amount received for renting a vehicle	
Wage Tax and Earnings Tax	1952 - 1956	1.25 %	on gross wages	
	1957 - 1960	1.50 %	"	"
	1961 - 1965	1.625 %	"	"
	1966 - June 30, 1969	2.00 %	"	"
	July 1, 1969 - June 30, 1971	3.00 %	"	"
	July 1, 1971 - June 30, 1976	3.3125 %	"	"
	July 1, 1976 - June 30, 1983	4.3125 %	"	"
	July 1, 1983 - Dec. 31, 1995	4.96 % (Resident) 4.3125 % (Non-Resident)	"	"
	Jan. 1, 1996 - June 30, 1996	4.86 % (Resident) 4.2256 % (Non-Resident)	"	"
	July 1, 1996 - June 30, 1997	4.84 % (Resident) 4.2082 % (Non-Resident)	"	"
	July 1, 1997 - June 30, 1998	4.79 % (Resident) 4.1647 % (Non-Resident)	"	"
	July 1, 1998 - June 30, 1999	4.6869 % (Resident) 4.0750 % (Non-Resident)	"	"
	July 1, 1999 - June 30, 2000	4.6135 % (Resident) 4.0112 % (Non-Resident)	"	"
	July 1, 2000 - June 30, 2001	4.5635 % (Resident) 3.9672 % (Non-Resident)	"	"
	July 1, 2001 - June 30, 2002	4.5385 % (Resident) 3.9462 % (Non-Resident)	"	"
	July 1, 2002 - June 30, 2003	4.5000 % (Resident) 3.9127 % (Non-Resident)	"	"
	July 1, 2003 - December 31, 2004	4.4625 % (Resident) 3.8801 % (Non-Resident)	"	"
	January 1, 2005 - December 3, 2005	4.331 % (Resident) 3.8197 % (Non-Resident)	"	"
	January 1, 2006 -	4.301 % (Resident) 3.7716 % (Non-Resident)	"	"