

**CITY OF PHILADELPHIA
DEPARTMENT OF REVENUE
TAX RATE SCHEDULE**

TYPE	TAX YEARS	RATES
Amusement Tax	July 1, 1994 & Subsequent years	5% of admissions
Business Privilege License	2003 to present	\$250.00 one time fee
Business Privilege Tax	2002 2003 2004	2.4 mills on gross receipts and 6.5% on taxable net income 2.3 mills on gross receipts and 6.5% on taxable net income 2.1 mills on gross receipts and 6.5% on taxable net income
Hotel Room Rental Tax	July 15, 1993 to June 30, 1999 July 1, 1999 & Subsequent years	6% on amount received for rental of rooms 7% on amount received for rental of rooms
Liquor Sales Tax	1995 & Subsequent years	10% on every retail sale of liquor or malt and brewed beverage which is not subject to the Pennsylvania Sales Tax.
Net Profits Tax	2002 2003 – 2004	4.5% Residents 3.9127% Non-Residents 4.4625% Residents 3.8801% Non-Residents
Parking Tax	July 1, 1987 & Subsequent years	15% of amount charged for parking
Real Estate Tax	1990 to 2002 2003, 2004, 2005	(per \$1,000 of taxable assessed value) \$37.45 City – \$45.19 School – \$82.64 Total \$34.74 City - \$47.90 School - \$82.64 Total
Real Estate Transfer Tax	July 1, 1994 & Subsequent years	3% City - 1% State - 4% Total based on value of property transferred
Sales Tax	October 1, 1991 & Subsequent years	1% City on retail sale of merchandise or service 6% State on retail sale of merchandise or service 7% Total on retail sale of merchandise or service
School Income Tax	2002 2003 - 2004	4.5% on unearned income 4.4625% on unearned income
Use & Occupancy Tax	July 1, 1990 & Subsequent years	\$4.62 per annum per \$100 of assessed value
Vehicle Rental Tax	July 1, 2000 & Subsequent years	2% on amount received for renting a vehicle.
Wage/Earnings Tax	July 1, 2002 to June 30, 2003 July 1, 2003 to December 31, 2004 January 1, 2005	4.5% Resident 3.9127% Non-Resident 4.4625% Resident 3.8801% Non-residents 4.331% Residents 3.8197% Non-residents

