

VEHICLE RENTAL TAX

Who Must File – Taxable transactions are rentals for a period of 29 or fewer consecutive days of a private passenger motor vehicle designed to transport 15 or fewer passengers or a truck, trailer or semi-trailer used in the transportation of property other than commercial freight where custody or possession is taken in Philadelphia. The tax is paid by the person and collected by the entity renting the vehicle acting as an agent for the City of Philadelphia.

Exemptions from the Vehicle Rental Tax

- Rentals for a period of 30 or more consecutive days.
- Rentals of a fleet of 4 or less rental vehicles.

Tax Rate – The tax rate is 2% of the amount charged for the transaction.

Coupon Due Date – the 15th of the month following the month of activity.