

DEPARTMENT OF REVENUE

**AMENDMENT TO SECTION 101 OF THE CITY OF PHILADELPHIA SCHOOL
INCOME TAX REGULATIONS**

Section 101 of the City of Philadelphia School Income Tax Regulations is amended to read as follows:

Section 101. Definitions.

The following words and phrases, when used in the Enabling Act and the implementing Ordinance of City Council, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

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(e) "Person." ~~Any individual~~ **A natural person** who is beneficially entitled to income. ~~A corporation is not included within this definition.~~

Signature_____

Date_____