

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

<u>TYPE OF TAX</u>	<u>YEARS</u>	<u>RATES</u>
Amusement Tax	1952 - 1956 1957 - June 30, 1988 July 1, 1988 July 1, 1989 & Subsequent Years	10.00% of admission charge 5.00% of admission charge 7.33% of admission charge 5.00% of admission charge
Bowling Alley Tax	1952 – 1992 1993 & Subsequent Years	Annual tax of \$25 for each alley Repealed
Business Privilege License	1985 – 1990 1991 – 2002 2003 – Present	\$ 20.00 per year \$200.00 one time fee \$250.00 one time fee/or \$50 per year (as of 7/1/08)
Business Privilege Tax	1985 1986 – 1988 1989 – 1995 1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008	3.050 mills on gross receipts and 3.70% on taxable net income 3.900 mills on gross receipts and 4.35% on taxable net income 3.250 mills on gross receipts and 6.50% on taxable net income 3.000 mills on gross receipts and 6.50% on taxable net income 2.950 mills on gross receipts and 6.50% on taxable net income 2.875 mills on gross receipts and 6.50% on taxable net income 2.775 mills on gross receipts and 6.50% on taxable net income 2.650 mills on gross receipts and 6.50% on taxable net income 2.525 mills on gross receipts and 6.50% on taxable net income 2.400 mills on gross receipts and 6.50% on taxable net income 2.300 mills on gross receipts and 6.50% on taxable net income 2.100 mills on gross receipts and 6.50% on taxable net income 1.900 mills on gross receipts and 6.50% on taxable net income 1.665 mills on gross receipts and 6.50% on taxable net income 1.54 mills on gross receipts and 6.50% on taxable net income 1.415 mills on gross receipts and 6.45% on taxable net income
Condominium Conversion Privilege Tax declared unconstitutional by Common Pleas Court April 1989		
Earnings Tax (See Wage Tax)		
General Business Tax (School District)	1952 – 1967 1968 – 1984 1985 & Subsequent Years	1 mill on gross receipts 2 mills on gross receipts or 2% or net income, whichever is lower Repealed
Hotel Room Rental Tax	Dec. 1, 1982 – Oct. 31, 1986 Nov. 1, 1986 – July 15, 1993 July 15, 1993 – June 30, 1999 July 1, 1999	3.00% on amount received for rental of rooms 5.00% on amount received for rental of rooms 6.00% on amount received for rental of rooms 7.00% on amount received for rental of rooms
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 1983 & Subsequent Years	Annual tax of \$25 per device Annual tax of \$100 per device
Mercantile License Tax	1953 – 1976 1977 – 1982 1983 1984 1985 & Subsequent Years	3 mills on gross receipts 4 mills on gross receipts 5 mills on gross receipts 4 mills on gross receipts Repealed
Net Profit Tax	1952 – 1955 1956 – 1959 1960 – 1964 1965 – 1968 1969 – 1970 1971 – 1975 1976 – 1982 1983 – June 30, 1991 July 1, 1991 – Dec., 31, 1995 1996 1997 1998 1999 2000 2001 2002 2003 – 2004 2005 2006 2007 2008	1.2500% 1.5000% 1.6250% 2.0000% 3.0000% 3.3125% 4.3125% 4.9600% 4.9600% (Resident) 4.3125% (Non-Resident) of net profits 4.8400% (Resident) 4.2082% (Non-Resident) of net profits 4.7900% (Resident) 4.1647% (Non-Resident) of net profits 4.6869% (Resident) 4.0750% (Non-Resident) of net profits 4.6135% (Resident) 4.0112% (Non-Resident) of net profits 4.5635% (Resident) 3.9672% (Non-Resident) of net profits 4.5385% (Resident) 3.9462% (Non-Resident) of net profits 4.5000% (Resident) 3.9127% (Non-Resident) of net profits 4.4625% (Resident) 3.8801% (Non-Resident) of net profits 4.331% (Resident) 3.8197% (Non-Resident) of net profits 4.301% (Resident) 3.7716% (Non-Resident) of net profits 4.260% (Resident) 3.7557% (Non-Resident) of net profits 4.219% (Resident) 3.7242% (Non-Resident) of net profits
Outdoor Advertising Tax	July 1, 2005	7% of the purchase price
Pari-Mutual Tax	1963 – 1974 1975 – 1981 1969 – 1974 1975 – 1982 1982 & Subsequent Years	2.00% on Harness Racing Wagers 4.00% on Harness Racing Wagers 2.00% on Flat Racing Wagers No Flat Racing in Philadelphia No Tax on Harness Racing or Flat Racing
Parking Tax	1952 – June 30, 1985 July 1, 1985 – June 30, 1986 July 1, 1986 – June 30, 1987 July 1, 1987 – June 30, 2008 July 1, 2008 & Subsequent Years	10.00% of gross receipts from all parking transactions 20.00% of gross receipts from all parking transactions 17.50% of gross receipts from all parking transactions 15.00% of gross receipts from all parking transactions 20.00% of gross receipts from all parking transactions
Personal Property Tax (City)	1952 – 1996 1997 & Subsequent Years	4 mills on taxable intangible items Suspended
Personal Property Tax (School District)	1952 – 1967 1968 & Subsequent Years	4 mills on taxable intangible items Repealed

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<u>TYPE OF TAX</u>	<u>YEARS</u>	<u>(CITY)</u>	<u>RATES (SCHOOL)</u>	<u>TOTAL</u>	
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 – 2007	3.474%	4.790%	8.264%	
2008	3.305%	4.959%	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%	of value of real estate transferred		
	July 1, 1983 – June 30, 1988	2.50%	of value of real estate transferred		
	July 1, 1988 – June 30, 1990	4.07%	of value of real estate transferred		
	July 1, 1990 – June 30, 1991	3.92%	of value of real estate transferred		
	July 1, 1991 – June 30, 1992	3.69%	of value of real estate transferred		
	July 1, 1992 – June 30, 1993	3.46%	of value of real estate transferred		
	July 1, 1993 – June 30, 1994	3.23%	of value of real estate transferred		
July 1, 1994 & Subsequent Years	3.00%	of value of real estate transferred			
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%	on unearned income		
	1983 – 1995	4.96%	on unearned income		
	1996	4.84%	on unearned income		
	1997	4.79%	on unearned income		
	1998	4.6869%	on unearned income		
	1999	4.6135%	on unearned income		
	2000	4.5635%	on unearned income		
	2001	4.5385%	on unearned income		
	2002	4.5000%	on unearned income		
	2003 – 2004	4.4625%	on unearned income		
	2005	4.331%	on unearned income		
	2006	4.301%	on unearned income		
	2007	4.26%	on unearned income		
2008	3.98%	on unearned income			
Sound Production 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%	on gross wages		
	1961 – 1965	1.625%	on gross wages		
	1966 – June 30, 1969	2.00%	on gross wages		
	July 1, 1969 – June 30, 1971	3.00%	on gross wages		
	July 1, 1971 – June 30, 1976	3.3125%	on gross wages		
	July 1, 1976 – June 30, 1983	4.3125%	on gross wages		
	July 1, 1983 – Dec. 31, 1995	4.96%	(Resident)	4.3125% (Non-Resident)	on gross wages
	Jan. 1, 1996 – June 30, 1996	4.86%	(Resident)	4.2256% (Non-Resident)	on gross wages
	July 1, 1996 – June 30, 1997	4.84%	(Resident)	4.2082% (Non-Resident)	on gross wages
	July 1, 1997 – June 30, 1998	4.79%	(Resident)	4.1647% (Non-Resident)	on gross wages
	July 1, 1998 – June 30, 1999	4.6869%	(Resident)	4.0750% (Non-Resident)	on gross wages
	July 1, 1999 – June 30, 2000	4.6135%	(Resident)	4.0112% (Non-Resident)	on gross wages
	July 1, 2000 – June 30, 2001	4.5635%	(Resident)	3.9672% (Non-Resident)	on gross wages
	July 1, 2001 – June 30, 2002	4.5385%	(Resident)	3.9462% (Non-Resident)	on gross wages
	July 1, 2002 – June 30, 2003	4.5000%	(Resident)	3.9127% (Non-Resident)	on gross wages
	July 1, 2003 – December 31, 2004	4.4625%	(Resident)	3.8801% (Non-Resident)	on gross wages
	January 1, 2005 – December 31, 2005	4.331%	(Resident)	3.8197% (Non-Resident)	on gross wages
	January 1, 2006 – December 31, 2006	4.301%	(Resident)	3.7716% (Non-Resident)	on gross wages
	January 1, 2007 – December 31, 2007	4.26%	(Resident)	3.7557% (Non-Resident)	on gross wages
January 1, 2008 – June 30, 2008	4.219%	(Resident)	3.7242% (Non-Resident)	on gross wages	
July 1, 2008 – December 31, 2008	3.98%	(Resident)	3.5392% (Non-Resident)	on gross wages	