

**AN ORDINANCE**

Amending Chapter 19-2900 of The Philadelphia Code, entitled “Senior Citizen Low Income Special Tax Provisions,” by increasing the maximum income that will qualify claimants for the tax freeze authorized by this Chapter, all under certain terms and conditions.

*THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:*

Section 1. Chapter 19-2900 of The Philadelphia Code is hereby amended to read as follows:

**CHAPTER 19-2900. SENIOR CITIZEN LOW INCOME SPECIAL TAX PROVISIONS**

\* \* \*

§ 19-2902. Definitions.

As used in this Chapter:

\* \* \*

(2) Low income taxpayer.

\* \* \*

(b) For tax year 2009 and thereafter, a taxpayer whose income does not exceed the maximum annual income allowable for an eligible claimant to participate in either the Pharmaceutical Assistance Contract for the Elderly (PACE) program or the Pharmaceutical Assistance Contract for the Elderly Needs Enhancement Tier (PACENET) established under Chapter 5 of the State Lottery Law, 72 P.S. §§ 3761-501 et seq.

(c) *For tax year 2019 and thereafter, a taxpayer whose income does not exceed \$27,500 in the case of single persons and \$35,500 in the case of the combined annual income of persons married to each other, or such other maximum annual income limitation set by the General Assembly for eligible claimants to participate in the PACE or PACENET programs.*

[(c)](d) For purposes of this Section, "income" shall be defined as it is in Chapter 5 of the State Lottery Law.

\* \* \*

Section 2. This ordinance shall take effect immediately.

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**Explanation:**

[Brackets] indicate matter deleted.

*Italics* indicate new matter added.