
MEMORANDUM

To: Kathleen McColgan, Revenue Commissioner

CC: Rebecca LopezKriss, Deputy Revenue Commissioner
Bruno Sousa, Tax & Revenue Conferee Supervisor

From: Frances Ruml Beckley, Chief Revenue Counsel

Date: January 23, 2026

Re: Amendments to the Use & Occupancy Tax Regulations

The attached amendments reflect the recent passage City Council Bill No. 250202 that eliminated the exclusion of a fixed amount of taxable assessed value in calculating a property's tax.

I find the regulations to be legal and in proper form. In accordance with Section 8-407(a) of the Philadelphia Home Charter Rule, you may now forward the amendment to the Department of Records where it will be made available for public inspection.



Frances Ruml Beckley

Revenue Chief Counsel