

CITY OF PHILADELPHIA  
SUGAR-SWEETENED BEVERAGE TAX ("SBT") REGULATIONS

ARTICLE I  
GENERAL PROVISION

**Section 101. Definitions.**

The following words and phrases when used in these Regulations shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

(a) Dealer. Any person engaged in the business of selling Sugar Sweetened Beverage for retail sale within the

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(e) Registered Distributor. Any Distributor, including a Dealer that is also a Distributor, who applies to obtain a certificate of registration for the purpose of complying with the provisions of the City's Sugar Sweetened Beverage Tax law and receives such certificate from the Department. Refer to Section 401 of these regulations. (See Examples 6 and 8 for illustration).

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ARTICLE IV  
DISTRIBUTOR REGISTRATION; PURCHASES FROM REGISTERED DISTRIBUTOR; NOTIFICATION  
OF DEALER STATUS

**Section 401. Distributor Registration**

Upon application by any Distributor in form prescribed by the Department, the Department shall issue a certificate of registration to a Distributor, regardless of whether the Distributor does or does not do business in the City. For this purpose, the confirmation email sent by the Department acknowledging registration constitutes a certificate of registration. A copy of the confirmation email should be retained by the Registered Distributor.

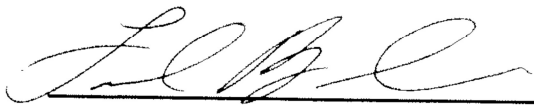
Registration by a Distributor shall not subject a Distributor otherwise not liable for payment of Business Income and Receipts Tax to the payment of Business Income and Receipts Tax. Section 402. Purchases from Registered Distributors

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\_\_\_ and **bold** denote new matter

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DEPARTMENT OF REVENUE  
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Frank Breslin CPA, Revenue Commissioner