

City of Philadelphia – Department of Revenue

**AMENDMENT TO THE CITY OF PHILADELPHIA'S VEHICLE RENTAL TAX REGULATIONS**

*Section 303 entitled "Electronic Filing and Payment" of the City of Philadelphia's Vehicle Rental Tax Regulations is amended to read as follows:*

**Section 303. - Electronic Filing and Payment**

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- (a.) Effective January 1, 2011 [and for all periods thereafter,] through December 31, 2011, any Vehicle Rental Company that remits an average of \$20,000 or more per month will be required to file the tax return and remit the attending tax payment electronically through electronic funds transfer ("EFT"). Effective January 1, 2012 and thereafter, the Department may periodically determine or change the parameters for Vehicle Rental Companies to electronically file tax returns and remit the attending tax payments electronically through EFT. These parameters will be posted to the Department's website and Vehicle Rental Companies will be notified of the changes. EFT includes automated clearinghouse (ACH) debits and/or credits and any other means or technologies that may be available to obtain the funds due the City in an efficient manner. The Department may by policy or announcement provide for additional electronic means/technologies as they become available.
- (b.) [The \$20,000 average monthly threshold will be calculated using the monthly average from the immediate prior calendar year's filings.] The application of the Department's electronic filing and payment parameters for a particular Vehicle Rental Company will be determined by using the filings and payments for the Vehicle Rental Company in the immediate prior calendar year. If there is no filing for the prior calendar year, the Department may set the parameters and notify the Vehicle Rental Company.
- (c.) Any Vehicle Rental Company who is required by this regulation to electronically file a return and fails to do so will be subject to a penalty of \$500 for each occurrence. Every month that the Vehicle Rental Company fails to electronically file will constitute a separate occurrence. This penalty is in addition to any penalty due under Philadelphia Code § 19-509(4)(e).
- (d.) Any Vehicle Rental Company who is required by this regulation to make an electronic payment and fails to comply shall in addition to any interest,

penalties and fees owed under Philadelphia Code § 19-509 be subject to a penalty for each occurrence as follows:

- (1.) If the amount to be paid electronically is less than or equal to \$10,000: five percent (5%) of the amount to be paid electronically.
- (2.) If the amount to be paid electronically is more than \$10,000 but less than \$50,000: five hundred dollars (\$500).
- (3.) If the amount to be paid electronically is \$50,000 or more: one percent (1%) of the amount to be paid electronically.

Every month that the Vehicle Rental Company fails to make electronic payments will constitute a separate occurrence.

**EFFECTIVE DATE**

This amendment is effective January 1, 2012.

[ ] Brackets indicate matter deleted.

\_\_\_ Underlining indicates new matter added.

  
Keith J. Richardson  
Revenue Commissioner

10/18/11  
Date