

City of Philadelphia – Department of Revenue

AMENDMENT TO SECTION 103 OF THE CITY OF PHILADELPHIA'S TOBACCO AND TOBACCO-RELATED PRODUCTS TAX REGULATIONS

Section 103 of the City of Philadelphia's Tobacco and Tobacco-Related Products Tax Regulations is amended to add the following:

Section 103. Returns and Payment of Tax

- (c.) Electronic Filing and Payment - Effective for the return due January 31, 2011 and for all returns due thereafter, all taxpayers subject to these regulations will be required to file the tax return and remit the attending tax payment electronically through electronic funds transfer (EFT). 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.
- (d.) Any taxpayer 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 taxpayer 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).
- (e.) Any taxpayer 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 taxpayer fails to make electronic payments will constitute a separate occurrence.

EFFECTIVE DATE

This amendment is effective January 1, 2011.

[] Brackets indicate matter deleted.

___ Underlining indicates new matter added.

Keith J. Richardson
Revenue Commissioner

Date