

**Contact**

**Houston**

1200 Smith Street, Suite 1400  
Houston, Texas 77002-4310  
Tel: 713.658.1818  
Fax: 713.658.2553

**Atlanta**

191 Peachtree Street, N.E.,  
Forty-Sixth Floor  
Atlanta, Georgia 30303  
Tel: 404.659.1410  
Fax: 404.659.1852

**Philadelphia**

300 Conshohocken State Road  
Suite 570  
West Conshohocken, PA 19428  
Tel: 610.772.2300  
Fax: 610.772.2305

**San Antonio**

112 East Pecan Street, Suite  
1450  
San Antonio, Texas 78205  
Tel: 210.253.8383  
Fax: 210.253.8384

## Philly Mayor Pins Tax Relief Hopes On Property Assessments

Jennifer Karpchuk quoted in article on Philly Mayor Pins Tax Relief Hopes On Property Assessments

*Law360*

April 8, 2022

In an article published on March 31, 2022, Jennifer Karpchuk discusses the hope of tax relief on property assessments. The article outlines Mayor Kenneys fiscal year 2023 spending plan and how it would maintain the citys current tax rates for its resident and nonresident wage tax and business income and receipts tax, or the BIRT, which is a departure from most of his budgets that have offered tax reductions.

The article further outlines that Philadelphia imposes some of the highest wage taxes in the nation 3.8398% on residents and 3.4201% on nonresidents. Kenney's previous budgets and five-year plans have generally called for trimming those rates annually, aside from a one-year increase to the nonresident wage tax that was enacted in 2020 amid uncertainty during the start of the pandemic.

Karpchuk told Law360 that the sales tax is currently sourced based on "location of fulfillment" and that Amazon doesn't have a warehouse in Philadelphia or Allegheny counties, which impose the only local sales taxes in Pennsylvania. So, if Amazon, or another business without a physical presence in Philadelphia, sells an item to a Philadelphia resident, no local sales tax is collected, she said.

"By switching the calculation to the location of the customer, this would ensure Philadelphia gets the sales tax revenue related to sales within the city," Karpchuk said.

To read the full article, subscribers may click [here](#).