

COUNCIL OF THE CITY OF PHILADELPHIA
COMMITTEE ON PUBLIC HEALTH AND
HUMAN SERVICES

Room 400, City Hall
Philadelphia, Pennsylvania
Monday, March 18, 2013
11:20 a.m.

PRESENT:

COUNCILWOMAN MARIAN B. TASCO, CHAIR
COUNCILWOMAN CINDY BASS
COUNCILMAN WILLIAM K. GREENLEE
COUNCILMAN KENYATTA JOHNSON
COUNCILMAN JAMES KENNEY

BILL 120796 - An ordinance amending Section 19-2604 of The Philadelphia Code relating to tax rates and credits for the Business Income and Receipts Tax by providing a credit for contributions to nonprofit organizations engaged in developing and implementing healthy food initiatives, under certain terms and conditions.

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COUNCILWOMAN TASC0: Good

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morning. Good morning, everyone. I'd

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like to call Council's Committee on

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Public Health and Human Service to order,

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and I'd like to have the Clerk please

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read Bill No. 120796.

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THE CLERK: An ordinance

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amending Section 19-2604 of The

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Philadelphia Code relating to tax rates

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and credits for the Business Income and

12

Receipts Tax by providing a credit for

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contributions to nonprofit organizations

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engaged in developing and implementing

15

healthy food initiatives, under certain

16

terms and conditions.

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COUNCILWOMAN TASC0: Thank you.

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We will now ask Tilahun Afessa,

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George Matysik, and Rick Sauer -- oh, you

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want to come?

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MR. DOW: I'm with T.

22

COUNCILWOMAN TASC0: All right.

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MR. DOW: On behalf of the

24

Administration, and Kevin Vaughan is here

25

from the Health Department.

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2 COUNCILWOMAN TASC0: All right.

3 And you young man?

4 MR. MATYSIK: George Matysik.

5 COUNCILWOMAN TASC0: Fine.

6 Rick, we'll call you after they
7 finish.

8 (Witnesses approached witness
9 table.)

10 COUNCILWOMAN TASC0: Good
11 morning. Would you please identify
12 yourself for the record and proceed with
13 your testimony.

14 MR. AFESSA: My name is Tilahun
15 Afessa.

16 Good morning, Chairwoman Tasco
17 and members of the Committee on Public
18 Health and Human Services. My name is
19 Tilahun Afessa and I'm the Director of
20 Policy, Planning, and Outreach for the
21 Department of Revenue. I am here today
22 to testify regarding Bill No. 120796.
23 This bill amends Section 19-2604 of The
24 Philadelphia Code that deals with the
25 business tax credit program by providing

1 3/18/13 - PUBLIC HEALTH - BILL 120796
2 a credit for contributions to nonprofit
3 organizations engaged in developing and
4 implementing healthy food initiatives,
5 under certain terms and conditions.

6 Under Subsection 19-2604
7 Subsection (6) of this section,
8 businesses that enter into agreements
9 with the City to make contributions to
10 Qualifying Organizations receive Business
11 Income and Receipts Tax credit, and this
12 subsection defines the term "Qualifying
13 Organization." Bill No. 120796 amends
14 this definition to include "Qualifying
15 Nonprofit Organizations Engaged in
16 Developing and Implementing Healthy Food
17 Initiatives." Currently, the definition
18 of Qualifying Organization includes "A
19 Qualifying CDC or Qualifying Nonprofit
20 Intermediary." Prior to tax year 2011,
21 this definition included only "Qualifying
22 CDC."

23 The credit program was
24 established by ordinance as a pilot
25 program to take effect beginning tax year

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2 2002 under which ten businesses would
3 participate in the program to receive a
4 tax credit of hundred thousand per year
5 for ten consecutive years against the
6 Business Income and Receipts Tax
7 liability for each year they contribute a
8 hundred thousand in cash to a qualified
9 CDC. Over the years, the number of
10 participants was gradually increased to
11 its current level of 35. In October of
12 2011, an amendment was made by ordinance
13 to increase the number of participants
14 from 30 to 35 and to decrease the
15 contribution and credit amount from
16 100,000 to 85,000 for new participants
17 that are admitted into the program. On
18 January 24 of this year, a bill was
19 introduced to increase the number of
20 participants from 35 to 40, and this bill
21 was passed by Council on February 28 and
22 was signed by the Mayor on March 12.

23 Bill No. 120796 provides that
24 at any one time, no more than two
25 nonprofit organizations engaged in

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2 developing and implementing healthy food
3 initiatives may be designated as
4 recipients of contributions. This bill
5 doesn't increase the number of
6 organizations that may be designated as
7 recipients of contributions nor does it
8 reserve any slots to organizations
9 engaged in developing and implementing
10 healthy food initiatives. As such,
11 businesses that want to submit
12 applications to participate in the
13 program by designating such organizations
14 as recipients of their contributions have
15 to wait either for an expiration or
16 termination of an existing contribution
17 agreement or for an increase by ordinance
18 in the number of contribution agreements
19 under the program. When any one of these
20 events occur, the Department of Revenue
21 will accept applications, select among
22 the applicants on a first-come,
23 first-served basis or, when necessary,
24 randomly choose among applicants.

25 The bill, as amended, provided

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2 that tax credit shall be available to up

3 to 40 businesses with respect to

4 contributions to qualifying CDCs or

5 qualifying nonprofit intermediaries and

6 up to two businesses with respect to

7 contributions to qualifying nonprofit

8 organizations engaged in developing and

9 implementing healthy food initiatives.

10 By this amendment, the number of

11 organizations that may be designated as

12 recipients of contributions are increased

13 from 40 to 42, and two slots are reserved

14 for organizations engaged in developing

15 and implementing healthy food

16 initiatives. This also means that the

17 bill signed by the Mayor to increase the

18 number with respect to qualifying CDCs or

19 qualifying nonprofit intermediaries to 40

20 remains unchanged.

21 The Department of Revenue

22 administers the tax credit program.

23 Since the inception of this program, the

24 Commerce Department has assisted our

25 department in determining CDC eligibility

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2 and in reviewing new and renewal
3 applications. If this bill is approved
4 and, as a result, if a business that
5 designates an organization engaged in
6 developing and implementing healthy food
7 initiatives applies and is selected to
8 participate in the program, we expect the
9 City's Department of Public Health to
10 assist our department the same way. We
11 have discussed this matter with the
12 senior management of the Health
13 Department, and they have expressed their
14 willingness to help.

15 Thank you again for giving me
16 the opportunity to testify today. I'm
17 ready to answer any questions you may
18 have regarding this bill.

19 COUNCILWOMAN TASC0: We'll go
20 to the next -- you want to ask a question
21 now?

22 COUNCILMAN KENNEY: Yes.

23 COUNCILWOMAN TASC0: The Chair
24 recognizes Councilman Kenney.

25 COUNCILMAN KENNEY: Thank you,

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2 Madam Chair.

3 How much do we anticipate the
4 tax credit to amount to in a given year?
5 Is there an estimate of what it would
6 cost -- I hate to say what it would cost,
7 because that sounds like you're trying to
8 find a reason not to do it, which I'm
9 not. I'm just trying to get an idea as
10 to what you estimate when you approve the
11 process, what you estimate the aggregate
12 amount of tax credit that's going to be
13 claimed.

14 MR. AFESSA: On this particular
15 tax credit program, up to this point
16 there are 35 participants, which is
17 basically about \$3 million.

18 COUNCILMAN KENNEY: Three
19 million dollars. Now, do you do an
20 analysis or kind of comprehensive
21 comparison as to, for example, what the
22 tax -- if it's a \$3 million number, how
23 do you reduce that based on the good
24 that's done as a result of the tax
25 credit? Is there any type of analysis

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2 that you can apply that would say that we
3 start out with a \$3 million number, but
4 the tax credit provides A, B, C, and D,
5 which means we shouldn't look at it as a
6 \$3 million number because it's
7 accomplishing services that we may have
8 to pay for anyway, so what's the net.

9 And if there's not that process, perhaps
10 you would consider employing that kind of
11 process, because in my perspective, it's
12 not just the \$3 million. It's probably
13 \$3 million minus whatever the services
14 are being provided that the City may have
15 to provide anyway, and I would really
16 love to be able to have that kind of
17 comparison as opposed to just the raw 3
18 million.

19 MR. AFESSA: I think Kevin
20 could say something about that. Revenue
21 just administers the credit program, and
22 Commerce is getting it to the selection
23 and monitoring the activities of the
24 citizens.

25 MR. DOW: Yes. My name is

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2 Kevin Dow. I'm the Chief Operating
3 Officer for the Commerce Department.

4 Councilman, where I would go to
5 answer your question is that you're
6 right, that -- let me start and say we
7 don't do a direct analysis at this time.
8 We can try to begin to think about how we
9 might do that. What that could look like
10 is, if there is a \$3 million tax credit
11 that's provided and that \$3 million goes
12 to the CDC and that CDC develops certain
13 programs, initiatives and things of that
14 nature and, most importantly, the
15 creation of jobs, you could then look at
16 it and say, Okay, in the creation of
17 jobs, that new job then pays certain
18 level of taxes, then that taxes in wage
19 taxes and so forth would then be
20 theoretically something that you could
21 say was a benefit of the tax credit
22 program; therefore, reducing the \$3
23 million.

24 COUNCILMAN KENNEY: Correct. I
25 mean, are you moving in that direction?

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2 Because I know the Fels, for example, out
3 of Penn, they have that kind of
4 cost-benefit analysis matrix that they
5 set up based on various different
6 programs and government programs and
7 policies. I'm wondering whether or not
8 you would want to reach out and plug into
9 them, and I could be happy to hook you
10 up. Because I think that when we talk
11 about tax credits, sometimes the
12 Administration might say, Well, this is
13 going to cost us too much, but unless you
14 understand what the net value of the
15 credit is --

16 MR. DOW: Sure.

17 COUNCILMAN KENNEY: -- you're
18 really not making a sound decision.

19 MR. DOW: Sure. And you're
20 absolutely right, and I'd welcome that.

21 COUNCILMAN KENNEY: Great.

22 Thank you.

23 Thank you, Madam Chair.

24 COUNCILWOMAN TASC0: Thank you.

25 Any other questions?

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2 (No response.)

3 COUNCILWOMAN TASC0: Thank you
4 very much.

5 Would you identify yourself,
6 please.

7 MR. MATYSIK: Good morning,
8 Madam Chair, members of Council. My name
9 is George Matysik and I serve as Deputy
10 Director of Policy and Planning for
11 Philabundance, the food bank for
12 Philadelphia and the surrounding suburbs.
13 I'm before you today in support of Bill
14 No. 120796, an initiative that will
15 further bolster City Council's support
16 for bringing equitable food access to all
17 Philadelphians. This body has been an
18 incredible partner in the fight for
19 hunger relief and nutrition in recent
20 years, from tours of our facilities, to
21 raise hunger awareness, to public-private
22 partnerships for food distribution, to a
23 recent "Council's Got Talent" fundraiser
24 held on our behalf.

25 As the food bank for the

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2 region, our charge is to provide food to
3 the hungry. Over the course of the
4 recession, the face of hunger has
5 significantly changed, affecting every
6 neighborhood in Philadelphia, from
7 Parkwood to Parkside. As a result, we at
8 Philabundance have broadened our
9 strategies, looking at hunger not just as
10 a symptom of poverty but a symptom of
11 poverty and/or lack of access. With a
12 partnership like what we are discussing
13 with Bill No. 120796, organizations like
14 ours can continue to expand services in
15 Philadelphia and bolster many of our
16 existing ones.

17 Currently, Philabundance serves
18 over 65,000 people a week in the Delaware
19 Valley through our network of nearly 500
20 member agencies and direct service
21 locations. These include the large
22 shelter downtown, the small cupboard at
23 your neighborhood church or children's
24 program at your local public elementary
25 school. Last year, we provided nearly 25

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2 million pounds of food to those in need
3 and received less than 1 percent of our
4 operating costs from government sources.

5 When assistance program cuts
6 are handed down from Washington or
7 Harrisburg, it is up to organizations
8 like ours to supplement the safety net.
9 With Philadelphia's poverty rate being
10 over 28 percent and over 330,000
11 individuals living in food insecure
12 households today, we recognize that we
13 need to secure additional support that
14 creates revenue for our mission to
15 eliminate hunger in our city.

16 If passed, this bill would
17 allow Philabundance to apply for a
18 program that would allow us to grow our
19 operational capacity for services in
20 Philadelphia. This includes our direct
21 service locations, which we have
22 partnered with many members of Council to
23 launch, sites like our Community Food
24 Center, a choice-model food pantry that
25 we launched in partnership with

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2 Councilwoman Sanchez, the Free Library of
3 Philadelphia, and the Mayor's Office of
4 Community Empowerment and Opportunity.

5 At that site at 6th and Lehigh alone, we
6 provide over one million pounds of food
7 every year. We've also launched Fresh
8 for All Sites in three other Council
9 districts, which look like farmers'
10 markets but are free of cost to those in
11 need. We are also in the midst of
12 launching our first full-scale grocery
13 store in a food desert in the City of
14 Chester, Delaware County, a concept we
15 hope to replicate elsewhere in the
16 future. Our end goal is to provide a
17 dignified food access experience for all
18 Philadelphians. This bill allows us to
19 continue that good work for years to
20 come.

21 Madam Chair and members of
22 Council, on behalf of Philabundance and
23 the 65,000 people a week we serve, I
24 request that you pass Bill No. 120796 to
25 ensure organizations like Philabundance

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2 can continue to grow our partnership with
3 the City of Philadelphia to bring healthy
4 and nutritious food to all Philadelphians
5 who are in need of our services.

6 Thank you, Madam Chair and
7 members of Council.

8 COUNCILWOMAN TASC0: Thank you
9 very much.

10 Are there any questions from
11 the Councilmembers?

12 (No response.)

13 COUNCILWOMAN TASC0: Thank you
14 very much for your testimony. Thank you.

15 Next will be Mr. Rick Sauer.

16 (Witness approached witness
17 table.)

18 COUNCILWOMAN TASC0: Good
19 morning.

20 MR. SAUER: Good morning,
21 Chairwoman Tasco. It is still morning, I
22 think. My name is Rick Sauer and I'm the
23 Executive Director of the Philadelphia
24 Association of Community Development
25 Corporations, and I wanted to thank you

1 3/18/13 - PUBLIC HEALTH - BILL 120796
2 for the opportunity to provide some brief
3 testimony this morning on this bill.

4 As you know, we've been very
5 involved in supporting and working to
6 expand the CDC Tax Credit Program over
7 the last 11, 12 years to provide a
8 critical funding source for CDCs and
9 other nonprofit intermediaries that
10 support their work to undertake economic
11 development activities in the
12 neighborhood. So we believe this is
13 really a critical program, and so I want
14 to thank you for your past support for
15 it.

16 I think Councilman Kenney just
17 made a really important point too, and
18 while the City agrees to forego a certain
19 amount of tax revenue on an annual basis,
20 what really needs to be done is look at
21 what the net economic impact is of this.
22 So right now the program focuses on
23 supporting economic development efforts
24 in neighborhoods, and most of the CDCs
25 are using those resources to do work to

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2 expand and improve commercial corridors,
3 bringing in new businesses. They're
4 creating new jobs. So they're expanding
5 the City's tax base, which we believe has
6 a net plus positive impact over the life
7 of the program. And so we would likewise
8 welcome a bit more of a detailed analysis
9 over what that positive impact is.

10 We recently conducted a
11 citywide survey of our members over the
12 last 20 years and found that overall
13 their work, which obviously goes beyond
14 economic development, it includes housing
15 and other work, has a positive \$3.3
16 billion economic impact on the local
17 economy. So we think the results of this
18 program have been significant as well.

19 We understand also that there
20 are a number of groups out there working
21 on food access issues and other healthy
22 food initiatives that are important to
23 the quality of life and the well-being of
24 residents here in Philadelphia. So we
25 certainly support including those type

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2 of -- or providing support to those type
3 of groups to enable them to be more
4 effective and expand their efforts.

5 I guess the key concern that we
6 had when we first saw the bill was that
7 we didn't want to see expansion or
8 addition of those other groups take away
9 from the number of slots that are
10 available for CDCs to participate in the
11 program, and it looks like the proposed
12 amendments before you today does address
13 that issue. So we're glad to see that
14 proposed amendment.

15 There's been one other
16 discussed potential amendment, and that
17 would be to allow one additional
18 nonprofit intermediary group to
19 participate in the program, and my
20 understanding is it's not possible to do
21 that as part of this bill because it
22 wasn't listed in the title of the bill,
23 but we're hoping there might be an
24 opportunity to address that issue as well
25 here in City Council in the near future.

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2 So overall, I think we're here
3 to testify in saying we're supportive of
4 this effort and wanted to thank you for
5 your past support for this program.

6 COUNCILWOMAN TASC0: Any
7 questions for -- you've seen the
8 amendments proposed to this bill and you
9 support the amendments?

10 MR. SAUER: Yeah. And I think
11 also the amendment there to more clearly
12 define who qualifies for a healthy food
13 initiative is important too. Right now
14 it's unclear to us. It could be a very
15 broad range of groups, so it might want
16 to be a little bit more targeted in that
17 respect. So I think that's a good
18 addition as well. But, yes, in general,
19 we think the amendments make sense. We'd
20 love to see the addition of one
21 additional slot to allow another
22 nonprofit intermediary, but we'll come
23 back and deal with that in the future.

24 COUNCILWOMAN TASC0: Okay.
25 Thank you very much for your testimony.

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2 Is there anyone else here to
3 testify on this bill?

4 (No response.)

5 COUNCILWOMAN TASC0: There
6 being no further witnesses, we will
7 adjourn our public meeting and go into --
8 hearing and go into our public meeting.

9 The Chair recognizes Councilman
10 Greenlee to adopt the amendment.

11 COUNCILMAN GREENLEE: Thank
12 you, Madam Chair. I move the adoption of
13 the amendment to Bill No. 120796.

14 (Duly seconded.)

15 COUNCILWOMAN TASC0: It has
16 been moved and seconded that the
17 amendment to Bill 120796 be approved.

18 All in favor?

19 (Aye.)

20 COUNCILWOMAN TASC0: The motion
21 is passed.

22 The Chair recognizes Councilman
23 Greenlee to move Bill 120796, as amended,
24 out of committee with a suspension of
25 rules.

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2 COUNCILMAN GREENLEE: Thank
3 you, Madam Chair. I move that Bill No.
4 120796, as amended, be reported out of
5 this Committee with a favorable
6 recommendation and that the rules of
7 Council be suspended to allow for first
8 reading at our next session of Council.

9 (Duly seconded.)

10 COUNCILWOMAN TASC0: It has
11 been moved and properly seconded that
12 Bill 120796 be reported out of Committee
13 with a favorable recommendation and a
14 request that the rules of -- as amended,
15 and that the rules of Council be
16 suspended so this bill can be heard at
17 Council's next session.

18 All in favor?

19 (Aye.)

20 COUNCILWOMAN TASC0: Any
21 opposition?

22 (No response.)

23 COUNCILWOMAN TASC0: There
24 being none, this bill is passed.

25 Thank you.

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2 (Committee on Public Health and
3 Human Services concluded at 11:45 a.m.)

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CERTIFICATE

I HEREBY CERTIFY that the
proceedings, evidence and objections are
contained fully and accurately in the
stenographic notes taken by me upon the
foregoing matter, and that this is a true and
correct transcript of same.

MICHELE L. MURPHY
RPR-Notary Public

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A	20:12 21:8,9,19 amends 3:23 4:13 amount 5:15 9:4 9:12 18:19 analysis 9:20,25 11:7 12:4 19:8 and/or 14:11 25:22 annual 18:19 answer 8:17 11:5 anticipate 9:3 anyway 10:8,15 applicants 6:22 6:24 applications 6:12 6:21 8:3 applies 8:7 apply 10:2 15:17 25:20 approached 3:8 17:16 approve 9:10 approved 8:3 22:17 assist 8:10 assistance 15:5 assisted 7:24 Association 17:24 available 7:2 20:10 awareness 13:21 Aye 22:19 23:19 a.m 1:8 24:3	benefit 11:21 beyond 19:13 bill 1:14 2:7 3:1 3:22,23 4:1,13 5:1,18,20,23 6:1 6:4,25 7:1,17 8:1,3,18 9:1 10:1 11:1 12:1 13:1,13 14:1,13 15:1,16 16:1,18 16:24 17:1 18:1 18:3 19:1 20:1,6 20:21,22 21:1,8 22:1,3,13,17,23 23:1,3,12,16,24 24:1 billion 19:16 bit 19:8 21:16 body 13:17 bolster 13:15 14:15 brief 18:2 bring 17:3 bringing 13:16 19:3 broad 21:15 broadened 14:8 business 1:15 2:11 3:25 4:10 5:6 8:4 businesses 4:8 5:2 6:11 7:3,6 19:3	certainly 19:25 CERTIFICATE 25:2 certification 25:19 CERTIFY 25:3 certifying 25:23 Chair 1:11 8:23 9:2 12:23 13:8 16:21 17:6 22:9 22:12,22 23:3 Chairwoman 3:16 17:21 changed 14:5 charge 14:2 Chester 16:14 Chief 11:2 children's 14:23 choice-model 15:24 choose 6:24 church 14:23 CINDY 1:11 citizens 10:24 city 1:2,7 4:9 10:14 13:15 15:15 16:13 17:3 18:18 20:25 citywide 19:11 City's 8:9 19:5 claimed 9:13 clearly 21:11 Clerk 2:6,8 Code 1:15 2:10 3:24 come 2:20 16:20 21:22 Commerce 7:24 10:22 11:3 commercial 19:2 committee 1:3 2:4 3:17 22:24 23:5 23:12 24:2 Community 15:23 16:4 17:24	comparison 9:21 10:17 comprehensive 9:20 concept 16:14 concern 20:5 concluded 24:3 conditions 1:18 2:16 4:5 conducted 19:10 consecutive 5:5 consider 10:10 contained 25:5 continue 14:14 16:19 17:2 contribute 5:7 contribution 5:15 6:16,18 contributions 1:16 2:13 4:2,9 6:4,7,14 7:4,7 7:12 control 25:22 Corporations 17:25 correct 11:24 25:8 corridors 19:2 cost 9:6,6 12:13 16:10 costs 15:4 cost-benefit 12:4 Council 1:2 5:21 13:8 15:22 16:8 16:22 17:7 20:25 23:7,8,15 Councilman 1:12 1:12,13 8:22,24 8:25 9:18 11:4 11:24 12:17,21 18:16 22:9,11 22:22 23:2 Councilmembers 17:11 Councilwoman 1:11,11 2:2,17 2:22 3:2,5,10
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