



# City of Pittsburgh

510 City-County Building  
414 Grant Street  
Pittsburgh, PA 15219

## Text File

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**Introduced:** 12/16/2003

**Bill No:** 2003-2642, **Version:** 1

**Committee:** City Council

**Status:** Adopted

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Presented by Mr. Hertzberg

Supporting Senate Bill No. 991 eliminating the City of Pittsburgh Business Privilege and Mercantile taxes and replacing them with a Payroll Expense Tax.

WHEREAS, the City of Pittsburgh Business Privilege Tax ("BPT") and Mercantile Tax ("MT") are based on the gross receipts and not the profitability of businesses; and

WHEREAS, the BPT and MT have for too long provided businesses with incentives to leave the City of Pittsburgh; and

WHEREAS, the BPT and MT exempt 45% of City businesses including all manufacturers and all banks, and their burden unfairly falls upon the other 55% of the non-exempt businesses; and

WHEREAS, Senate Bill No. 991 eliminates these unfair, anti-business taxes and replaces them with the Payroll Expense Tax ("PET"); and

WHEREAS, the PET is fairer, as it contains no exemptions, and for businesses currently subject to the BPT and MT, it will be a tax reduction.

NOW, THEREFORE, the Council of the City of Pittsburgh states that it strongly supports the enactment of Senate Bill No. 991 eliminating the BPT and MT and replacing them with the PET and directs the City Clerk to fax and send a copy of this Resolution to every member of the Pennsylvania General Assembly.