



City of Pittsburgh

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

Text File

Introduced: 11/30/2004

Bill No: 2004-0878, **Version:** 2

Committee: Committee on Finance & Budget

Status: Passed Finally

Presented by Mr. Hertzberg

AS AMENDED

An Ordinance supplementing the Pittsburgh Code, Title Two, Fiscal; Article VII, Business Related Taxes; by adding Chapter 252, EMERGENCY AND MUNICIPAL SERVICES TAX.

Be it resolve by the Council of the City of Pittsburgh as follows:

Section 1. The Pittsburgh Code, Title Two, Fiscal; Article VII, Business Related Taxes; is hereby supplemented by adding Chapter 252 EMEGENCY AND MUNICIPAL SERVICES TAX.

CHAPTER 252 EMEGENCY AND MUNICIPAL SERVICES TAX

Section 252.01 DEFINITIONS.

(a) **COMPENSATION.** Any salaries, wages, commissions, tips, bonuses, fees, gross receipts or any other income.

(b) **OCCUPATION.** Any livelihood, job, trade, profession, business or enterprise of any kind for which any compensation is received. A person may have more than one occupation.

(c) **TAX YEAR.** The present 12-month period beginning January 1 and ending December 31.

(d) **EMPLOYER.** A person, partnership, limited partnership, association, unincorporated or otherwise, corporation, institution, trust, governmental body or unit or agency, or any other entity situated or doing business in the city employing one or more persons for a salary, wage, commission or other compensation.

(e) **TAXPAYER.** Any natural person, resident or nonresident, liable for tax under this chapter.

Section 252.02 LEVY AND RATE.

(a) For the purpose of supplementing the funds for (1) police, fire and/or emergency services; (2) road construction and/or maintenance; or (3) reduction of property taxes, a tax is hereby levied upon the privilege of engaging in an occupation within the city for each calendar year. Each natural person who exercises such privilege for any length of time shall pay a tax in the amount of \$52 in accordance with the provisions of this chapter.

(b)

(b) The tax hereby levied shall not be imposed at the full rate of fifty-two dollars (\$52) upon any natural person whose total income from all sources is less than twelve thousand dollars (\$12,000). Any person that has total income from all sources

that is less than twelve thousand dollars (\$12,000) shall be subject to the tax at a reduced rate of ten dollars (\$10).

Section 252.03 COLLECTION THROUGH EMPLOYERS.

(a) Every employer not registered with the city shall, within 15 days after first becoming an employer, register with the Treasurer the employer's name, address and such other information as the Treasurer may require.

(b) As to each taxpayer employed for any length of time on or before January 31 of the current tax year, each employer shall deduct the tax from compensation paid to the taxpayer, file a return on a form prescribed by the Treasurer and pay the Treasurer the full amount of all such taxes on or before February 28 of the current tax year. Thereafter, as to each taxpayer for whom no prior deduction has been made, who is employed for any length of time in any month, each employer shall deduct the tax from compensation payable to the taxpayer, file a return on a form prescribed by the Treasurer and pay to the Treasurer the full amount of all taxes deducted for each month on or before March 31, April 30, May 31, June 30, July 31, August 31, September 30, October 31, November 30 and December 31 of the current tax year, and January 31 of the following year, respectively.

(c) Any employer who discontinues business or ceases operation before December 31 of the current tax year, shall within 15 days after discontinuing business or ceasing operation, file the return hereinabove required and pay the tax to the Treasurer.

(d) The failure of any employer to deduct the tax shall not relieve the employee from the duty to file a return and pay the tax. Any employer who fails to deduct the tax as required by this section, or who fails to pay the tax to the Treasurer, shall be liable for such tax in full as though the tax had originally been levied against the employer.

(e) As to employees who present official receipts evidencing prior payment of the tax either directly or by collection through other employers in the city, the employer shall not deduct the tax but shall maintain adequate records concerning the employees.

(f) If any employer fails, or refuses to pay over to the City Treasurer any tax required to be withheld under this section by the due date, a penalty of 5% for every month or fraction thereof that the tax remains unpaid shall be added and collected, the penalty not to exceed 50%.

Section 252.04 DIRECT PAYMENT BY TAXPAYERS.

Every taxpayer who is self-employed, or whose tax for any other reason is not collected under Section 252.03, shall file a return on a form prescribed by the Treasurer and shall pay the tax directly to the Treasurer. Each taxpayer who first becomes subject to the tax in January of the current tax year, shall file the return and pay the tax on or before February 28. Each taxpayer that becomes subject to the tax thereafter shall file and pay the tax as follows: March 31, April 30, May 31, June 30, July 31, August 31, September 30, October 31, November 30 and December 31 of the current tax year, and January 31 of the following year, respectively.

Section 252.05 ADMINISTRATION AND ENFORCEMENT.

The Treasurer on behalf of the city shall accept and receive payments of this tax and any interest, fines and penalties imposed by this chapter, and shall maintain records showing the amount and the date the tax was received. He or she shall prescribe and issue all forms necessary for the administration of the tax and may adopt and enforce rules and regulations relating to any matter pertaining to the administration of this chapter, including but not limited to requirements of collection through employers, deductions and evidence and records, and also provisions for the examination and correction of returns. The Treasurer and his or her designees may examine the records of any employer or taxpayer, real or supposed, in order to ascertain the tax due or verify the accuracy of any return. Every employer and taxpayer, real or supposed, shall give the Treasurer or his or her designee all means, facilities and opportunity for the examinations hereby authorized.

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Section 251.06 COLLECTION.

The Treasurer shall collect, by suit or otherwise, all taxes, due and unpaid. The Treasurer may accept payment under protest of the tax claimed by the city in any case where any person disputes the city's claim for the tax. If a court of competent jurisdiction thereafter decides that there has been overpayment to the Treasurer, the Treasurer shall refund the amount of the overpayment to the person who paid under protest. All refunds shall be made in conformity with the procedure prescribed in this title.

Section 2. This Ordinance shall be come effective January 1, 2005.