



City of Pittsburgh

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

Text File

Introduced: 12/5/2006

Bill No: 2006-1005, **Version:** 1

Committee: Committee on Finance, Law and Purchasing

Status: Passed Finally

Presented by Mr. Deasy

Ordinance amending the Pittsburgh Code, Title Two, Fiscal; Article VII, Business Related Taxes; Chapter 241, Amusement Tax, Section 241.04 (a) (1), AMUSEMENT TAX COMPUTATION, by decreasing the rate for Certain Non-Profit Performing Arts, from two and one-half (2.5) percent to one and one-quarter (1.25) percent.

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

Section 1. The Pittsburgh Code, Title Two-Fiscal; Article VII, Business Related Taxes; Chapter 241 Amusement Tax; Section 241.04 AMUSEMENT TAX COMPUTATION is hereby amended to read as follows:

241.04 AMUSEMENT TAX COMPUTATION

(a) *General rate.* A tax is hereby imposed upon the patron of any amusement for the privilege of attending or engaging in any amusement at the rate of ten (10) percent of the established price charged the general public or a limited or selected group thereof, by any producer for the privilege, which shall be paid by the person acquiring the privilege for any given calendar year prior to 1995. Effective January 1, 1995, applicable for all amusements which occur on or after that date, the tax rate shall be five (5) percent.

(1) *Rate for certain performing arts.* Effective January 1, 2006 and for as long as the City of Pittsburgh may impose and collect a non-resident sports facility usage fee pursuant to the provisions of the Local Tax Enabling Act, the tax levied under this chapter shall be imposed and collected at a reduced rate of two and one-half (2.5) percent on admissions to places of amusement which are involved with performing arts for which the net proceeds therefrom inure exclusively to the benefit of an Institution of Purely Public Charity. Effective January 1, 2007, the tax rate for certain performing arts shall be imposed and collected at the rate of one and one-quarter (1.25) percent.

Section 2. This ordinance shall become effective January 1, 2007.