



Legislation Details (With Text)

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Effective date: 6/23/2017

Title: Ordinance amending the Pittsburgh Code of Ordinances, Title Two: Fiscal; Article VII: Business Related Fees; Chapter 245: Earned Income Tax, to ensure that the local and federal tax deadlines occur on the same day each year.

Sponsors:

Indexes: PGH. CODE ORDINANCES TITLE 02 - FISCAL

Code sections:

Attachments:

Date	Ver.	Action By	Action	Result
6/23/2017	1	Mayor	Signed by the Mayor	
6/13/2017	1	City Council	Passed Finally	Pass
6/7/2017	1	Standing Committee	AFFIRMATIVELY RECOMMENDED	Pass
5/31/2017	1	City Council	Read and referred	

Ordinance amending the Pittsburgh Code of Ordinances, Title Two: Fiscal; Article VII: Business Related Fees; Chapter 245: Earned Income Tax, to ensure that the local and federal tax deadlines occur on the same day each year.

WHEREAS, the federal tax deadline occasionally occurs on a different day than the deadline for filing the local earned income tax; and

WHEREAS, the in order to avoid confusion or late penalties for residents, the City of Pittsburgh's tax deadline should match the federal deadline; and

WHEREAS, resolution 1446 of 2017 directs the Director of Finance to work with the Pittsburgh Public School District and Mt. Oliver Borough to develop a policy ensuring that the local and federal tax deadlines occur on the same day each year.

The Council of the City of Pittsburgh hereby enacts as follows:

Section 1.

§ 245.03 - DECLARATION AND PAYMENT OF TAX.

(a) *Net profits.*

- (1) Every taxpayer making any net profits or expecting to make any net profits shall, on or before the date of the federal income tax return deadline of the current year ~~or before April 15 of the current year~~, make and file with the Treasurer on a form prescribed by the Treasurer a declaration of his or her estimated net profits during the period beginning January 1 of the current year and ending December 31 of the current year, setting forth a good faith estimate of the amount of net profits anticipated by him or her during the period and subject to the tax, the amount of tax imposed by this Chapter on the estimated net profits, and other information as the Treasurer may require.