



## Legislation Details (With Text)

**File #:** 2018-1109      **Version:** 1

**Type:** Ordinance      **Status:** Passed Finally

**File created:** 11/9/2018      **In control:** Committee on Finance and Law

**On agenda:** 12/12/2018      **Final action:** 12/18/2018

**Enactment date:** 12/18/2018      **Enactment #:** 48

**Effective date:** 1/1/2019

**Title:** Ordinance amending the Pittsburgh Code at Title Two: Fiscal, Article VII: Business Related Taxes, Chapter 246: Home Rule Tax, Section 246.03: Declaration and Payment of Tax, at subsection (d) so as to fix the rate of interest on delinquent Home Rule Tax for the year 2019.

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. Summary 2018-1109.docx

Date	Ver.	Action By	Action	Result
12/18/2018	1	City Council	Passed Finally	Pass
12/12/2018	1	Standing Committee	Affirmatively Recommended	Pass
11/19/2018	1	Standing Committee	Held in Committee	Pass
11/13/2018	1	City Council	Read and referred	

Ordinance amending the Pittsburgh Code at Title Two: Fiscal, Article VII: Business Related Taxes, Chapter 246: Home Rule Tax, Section 246.03: Declaration and Payment of Tax, at subsection (d) so as to fix the rate of interest on delinquent Home Rule Tax for the year 2019.

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

**Section 1.** The Pittsburgh Code is hereby amended at Title Two: Fiscal, Article VII: Business Related Taxes, Chapter 246: Home Rule Tax, Section 246.03: Declaration and Payment of Tax, at subsection (d) as follows:

**§ 246.03 - DECLARATION AND PAYMENT OF TAX.**

**(d)** As required by state law, the City shall, on or before December 31, establish by ordinance the specific per annum interest rate to be imposed for unpaid taxes during the following tax year.

**[d] (1)** Interest for **[2018] 2019**. The interest to be paid under Section 246-03(e) hereof for the year **[2018] 2019** is six (6) percent.

**Section 2.** This Ordinance shall become effective January 1, 2019.