



## Text File

**Introduced:** 12/6/2011

**Bill No:** 2011-2333, **Version:** 1

**Committee:** Committee on Finance and Law

**Status:** Died due to expiration of legislative council session

Ordinance Supplementing the Pittsburgh Code at Title Two: Fiscal, Article VII: Business Related Taxes, so as to add a new Chapter entitled "EXCISE TAX ON OUTDOOR ADVERTISING TRANSACTIONS."

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

**Section 1.** The Pittsburgh Code is hereby supplemented at Title Two: Fiscal, Article VII: Business Related Taxes, by adding a new section entitled "Excise Tax on Outdoor Advertising Transactions," as follows:

### **CHAPTER 259.**

### **EXCISE TAX ON OUTDOOR ADVERTISING TRANSACTIONS**

#### **§ 259.01. Definitions.**

In this Chapter the following words and phrases shall have the meanings given to them in this Section unless the context clearly requires otherwise:

- (a) **Outdoor Advertising Sign.** A non-accessory sign, but excluding: advertising matter displayed on operative currently registered motor vehicles or on pedestrians; accessory advertising matter displayed on newsstands; information required by law or ordinance to be placed on structures; notice to the public that a property is for sale or rent; a sign owned and sponsored by a community, civic or charitable organization; a sign identifying a company performing on-site construction; and On-Site Public Art.
- (b) **Outdoor Advertising Sign Company.** The owner or operator of a structure used to display an outdoor advertising sign.
- (c) **Sign Support Structure.** Any column, upright, brace or construction situate upon the ground, a building or another structure the purpose of which is to support a sign or sign message.
- (d) **Purchase Price.** The full consideration paid or delivered or promised to be paid to an Outdoor Advertising Company for the installation, placement or maintenance of, or license to place, an outdoor advertising sign on any building, parcel or Sign Support Structure. The Purchase Price shall not include the price paid to the owner of the real property in consideration for the erection of a Sign Support Structure.

#### **§ 259.02. Imposition and Rate of the Excise Tax.**

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(1) There is hereby imposed an excise tax on the purchase, rental or licensing of space on any building, parcel or Sign Support Structure located in the City for the purpose of installing, placing or maintaining an Outdoor Advertising Sign.

(2) The excise tax shall be collected by an Outdoor Advertising Company at the time the Purchase Price is paid, and shall be remitted by the Outdoor Advertising Company to the City in accordance with rules and regulations to be promulgated by the Department.

(3) The rate of tax shall be ten percent (10%) of the Purchase Price.

**§ 259.03. Reports, Returns, Payment and Collection of Tax.**

(1) All taxes collected by any Outdoor Advertising Company in accordance with this Chapter shall constitute a trust fund for the City and such trust shall be enforceable against such person and any person receiving any part of such fund without consideration, or knowing that the Outdoor Advertising Company is committing a breach of trust; provided, however, that any person receiving payment of a lawful obligation of the Outdoor Advertising Company from such fund shall be presumed to have received the same in good faith and without any knowledge of the breach of trust.

(2) Every Outdoor Advertising Company shall collect the tax imposed by this Chapter from the renter or purchaser of advertising space at the time the space is rented or purchased, and shall pay it over to the City as provided hereinafter. An Outdoor Advertising Company, if it fails to collect the tax or pay it to the City when due, shall be liable to the City for the payment of the tax, including penalties and interest as provided in Chapter 209.04.

(3) Every report and return shall be made upon a form furnished by the Department.

(4) Every Outdoor Advertising Company shall transmit to the Department, on or before the fifteenth (15th) day of each month, a return for the month preceding the month in which the return is made, which return shall report the amount of consideration received for the transactions during the month for which the return is made, the amount of tax due from the Outdoor Advertising Company for that month, and such other information as the Department may require.

(5) Every Outdoor Advertising Company, at the time of filing every return required by this Section, shall compute and pay to the Department the taxes shown as due on the return for the period for which the return is made.

(6) Every Outdoor Advertising Company shall maintain records, which shall be made available to the Department upon its request, which shall include, but not be limited to, the number of advertising transactions on a daily or weekly basis, the rate(s) charged for each transaction, the consideration received from all transactions during the month for which each return is made, as well as such other information as the Department may require.

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(7) If an Outdoor Advertising Company enters the business of renting or selling advertising space subsequent to the effective date of this Chapter, the first return shall be filed on the fifteenth (15th) day of the first month subsequent thereto. The first return and tax payment due shall be for all transactions occurring during the preceding month based upon the actual taxable transactions during the preceding month.

(8) The Department is authorized to promulgate rules and regulations governing the collection, administration and enforcement of the provisions of this Chapter.