



City of Pittsburgh

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

Text File

Introduced: 11/9/2023

Bill No: 2023-2156, **Version:** 1

Committee: Committee on Finance and Law

Status: Passed Finally

Ordinance amending the Pittsburgh Code at Title Two: Fiscal, Article VII: Business Related Taxes, Chapter 245: Earned Income Tax, Section 245.03: Declaration and Payment of Tax, at subsection (d) so as to fix the rate of interest on delinquent Earned Income Tax for the year 2024.

(Public Hearing held 12/14/23)

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

Section 1. The Pittsburgh Code is hereby amended at Title Two: Fiscal, Article VII: Business Related Taxes, Chapter 245: Earned Income Tax, Section 245.03: Declaration and Payment of Tax, at subsection (d) as follows:

§ 245.03 - DECLARATION AND PAYMENT OF TAX.

(d) *Interest rate imposed.* 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.

(1) *Interest for [2023] 2024.* The interest to be paid under Section 245.03(d) hereof for the year [2023] 2024 is six (6) percent.

Section 2. This Ordinance shall become effective January 1, 2024.