



City of Pittsburgh

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Pittsburgh, PA 15219

Text File

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Committee: Committee on Finance & Budget

Status: Passed Finally

Presented by Mr. Shields

Ordinance supplementing the Pittsburgh Code, Title Two, Fiscal; Article VII, Business Related Taxes; Chapter 255, Realty Transfer Tax, so as to comply with the Requirements of Act 40 of 2005 Concerning Transfers Which are Taxable, Authorizing the Pennsylvania Department of Revenue to Collect and Enforce the Tax When Necessary, and Authorizing the Treasurer to Share Information with the Department of Revenue.

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 255, Realty Transfer Tax; Section 255.02, Levy and Rate, is hereby supplemented by adding paragraph (d), which reads as follows:

(d) Transfers on or after October 5, 2005.

Effective October 5, 2005 and thereafter, the tax levied under this Chapter shall continue to be levied at the rate of one percent (1%) of the value, but shall thereafter be imposed upon each transfer of real property or any interest in real property within the limits of the City, regardless of where the instruments making the transfers are made, executed or delivered or where the actual settlements on the transfers take place, to the same extent that such transactions are subject to the tax imposed by the Commonwealth of Pennsylvania pursuant to Article XI-C of the Act of March 4, 1971 (P.L. 6, No. 2), as amended, known as and hereinafter referred to in this Chapter as "The Tax Reform Code of 1971," 72 P.S. § 8101-C et seq., and any and all provisions of this Chapter which are inconsistent therewith shall not be applicable to transfers which occur on or after that date.

Section 2. The Pittsburgh Code, Title Two, Fiscal; Article VII, Business Related Taxes; Chapter 255, Realty Transfer Tax, is hereby supplemented by adding Sections 255.09 and 255.10 which read as follows:

Section 255.09 ADMINISTRATION, COLLECTION AND ENFORCEMENT.

Effective October 5, 2005 and thereafter, the tax levied under this Chapter shall be administered, collected and enforced under the Act of December 31, 1965 (P.L. 1257, No. 511), as amended, known as "The Local Tax Enabling Act," provided, however, that if the correct amount of the tax is not paid by the last date prescribed for timely payment as provided for in Section 1102-C of the Tax Reform Code of 1971, 72 P.S. § 8102-C, the Pennsylvania Department of Revenue is authorized and directed, on behalf of the City, to determine the tax, interest and penalty as provided for in Section 1109-D of the Tax Reform Code of 1971, 72 P.S. § 8109-D, and is also authorized and directed to collect and enforce the tax, interest and penalty in the same manner as tax, interest and penalty imposed by the Commonwealth of Pennsylvania pursuant to Article XI-C of the Tax Reform Code of 1971, 72 P.S. § 8101-C *et seq.*

Section 255.10 SHARING INFORMATION.

Notwithstanding the provisions of Section 201.06 of Chapter 201 of Title Two pertaining to confidentiality, the Treasurer or the authorized representative of the Treasurer may divulge to the Pennsylvania Department of Revenue any information concerning the administration or collection of the tax imposed under this Chapter.