Text File

Introduced: 11/29/2005 **Bill No:** 2005-1936, **Version:** 1

Committee: Committee on Finance & Budget **Status:** Passed Finally

Presented by Mr. Shields

Ordinance amending and supplementing the Pittsburgh Code, Title Two, Fiscal; Article VII, Business Related Taxes; Chapter 241, Amusement Tax, so as to comply with the requirements of Act 186 of 2004 by reducing to two and one-half (2.5%) percent the rate of tax applicable to admissions to performing arts for which the net proceeds inure exclusively to an Institution of Purely Public Charity,

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 241, Amusement Tax; Section 241.01, definitions, is hereby amended and supplemented by adding definitions of the terms ”performing arts” and “person” and changing the designation of the subsequent definitions as follows:

d. **PERFORMING ARTS.** Artistic performances of live concerts, dance, ballet, opera, traditional forms of drama, including both comedy and tragedy, repertoire works and dramatic recitation of recognized works of literary art of the kind and in the nature normally associated with traditional and contemporary American theater.

e. **PERSON.** A corporation, partnership, self-employed individual, business trust, association, estate, trust, foundation or natural person. Whenever used in any provision prescribing a fine or penalty the word “person” as applied to partnerships, shall mean the partners thereof, and as applied to corporations and unincorporated associations, shall mean the officers thereof.

f. **[d] PLACE OF AMUSEMENT.** Any place indoors or outdoors within the City where the general public or a limited or selected number thereof may, upon payment of an established price, attend or engage in any amusement as herein defined, including among others, theaters, opera houses, moving picture houses, amusement parks, skating rinks, circus or carnival tents or grounds, fairgrounds, social sporting, athletic riding, gun and country clubs, golf courses bathing and swimming places, dance halls, tennis courts, rifle or shotgun ranges, roof gardens, cabarets, night clubs and other like places.

g. **[e] PRODUCER.** Any person conducting any place of amusement, as herein defined, where the general public or a limited or selected number thereof, may, upon the payment of an established price, attend or engage in any amusement.

h. **[f] TEMPORARY AMUSEMENT.** Any amusement that is conducted in the City for a period of time not exceeding thirty (30) days.

SECTION 2. The Pittsburgh Code, Title Two, Fiscal; Article VII, Business Related Taxes; Chapter 241, Amusement Tax; Section 241.03, Permit Application Issuance and Use; Paragraph (a), Applications; Subparagraph

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(5), signatures required, is herby amended to read as follows;

(5.) Signatures required. The application shall be signed and verified by oath or affirmation by the producer if a natural person, and in the case of an association by a member or partner thereof, and in the case of a corporation by an executive officer thereof, or some natural person specifically authorized by the corporation to sign the application, to which shall be attached the written evidence of his or her authority.

SECTION 3. The Pittsburgh Code, Title Two, Fiscal; Article VII, Business Related Taxes; Chapter 241, Amusement Tax; Section 241.04, Amusement Tax Computation; paragraph (a), General rate is hereby supplemented by adding subparagraph (1) Rate for certain performing arts, which reads as follows:

(1.) Rate for certain performing arts. Effective January 1, 2006 and for as long as the City of Pittsburgh may impose and collect a Non-Resident Sports Facility Usage Fee pursuant to the provisions of the Local Tax Enabling Act, the tax levied under this chapter shall be imposed and collected at a reduced rate of two and one-half (2.5%) percent on admissions to places of amusement which are involved with performing arts for which the net proceeds therefrom inure exclusively to the benefit of an Institution of Purely Public Charity.