



CITY OF PITTSBURGH

PARKING TAX

REGULATIONS

Issued Pursuant to the
City of Pittsburgh
City Code, Title Two
Article VII, Chapter 253

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PARKING TAX REGULATIONS

INTRODUCTION

The Pittsburgh Code, Title Two, Fiscal, Chapter 253, imposes a tax for general revenue purposes upon each parking transaction by a patron of a non-residential parking place, within the City of Pittsburgh, at the rate set by ordinance on the consideration for each transaction. This tax is levied pursuant to the authority granted by the Local Tax Enabling Act, Act 511 of 1965, and the City of Pittsburgh Home Rule Charter of 1974, excluding exceptions as defined in Section 253.01(b).

The tax is based upon the entire consideration, without deduction for any costs or expenses directly or indirectly related to these receipts.

Inquiries relevant to specific business operations not answered in these regulations should be submitted in writing to:

TREASURER, CITY OF PITTSBURGH
FINANCE DEPARTMENT
414 GRANT ST RM 206
PITTSBURGH PA 15219

Principal responsibility for tax administration in the City of Pittsburgh is held by the Director of the Department of Finance. The Deputy Director of Finance also serves as the City Treasurer and School Treasurer. References to the Treasurer in these regulations refer to the Deputy Director and/or the Department of Finance.

ARTICLE I GENERAL PROVISIONS

SECTION 101 – DEFINITIONS

The following words and phrases when used in these regulations shall have the meaning ascribed to them as they appear in Section 253.01 of the Pittsburgh Code, except where the context clearly indicates a different meaning:

CONSIDERATION – the payment or compensation of any nature, received by the operator from or on behalf of the patron, upon an express or implied contract or under a lease or otherwise, whether or not separately stated, and whether paid in cash or credited to an account, for each transaction involving the parking or storing of a vehicle by a patron. *Consideration* does not include the tax imposed and collected under Chapter 253 of the Pittsburgh Code.

DWELLING UNIT – used herein as defined in the Zoning Title of the Pittsburgh Code.

MONTH – a calendar month

NON-RESIDENTIAL PARKING PLACE OR PARKING PLACE – any place within the City, whether wholly or partially enclosed or open, at which vehicles are parked or stored for any period of time in return for a consideration, not including: any parking area or garage to the extent that it is provided or leased to residents on the same or other premises and provided that the parking or storage of a vehicle by such resident is for use only in connection with, and as accessory to, the occupancy of a dwelling unit in the City; and any parking area or garage operated exclusively by an owner or lessee of a hotel, apartment hotel, tourist court or trailer park, to the extent that the parking area or garage is provided to guests or tenants of such hotel, tourist court or trailer park for no consideration.

OPERATOR – any person conducting the operation of a parking place or receiving the consideration for the parking or storage of vehicles at such parking places, including but not limited to, any governmental body, governmental subdivision, municipal corporation, public authority, non-profit corporation or any person operating as an agent of one of the above. This includes the leasing of land in which vehicles are parked and consideration is received.

PATRON – any natural person, partnership, limited partnership, joint venture, unincorporated association, corporation, or other entity.

PERSON – a corporation, partnership, self-employed individual, business trust, association, estate, trust, foundation or natural person.

RESIDENCE – any building designed and used for family living or sleeping purposes other than a hotel, apartment hotel, tourist court or trailer park; and any dwelling unit located in a hotel or apartment.

RESIDENT – any natural person, who has occupied a dwelling unit within the City for a period of more than thirty (30) consecutive days.

TRANSACTION – the activity involved in the parking or storing of a motor vehicle at a non-residential parking place for a consideration excluding Valet Parking Services as defined below.

TREASURER – references to the Treasurer in these regulations refer to the Director and/or the Department of Finance. The Director holds principal responsibility for tax administration in the City of Pittsburgh. The Deputy Director of Finance serves as City Treasurer.

VALET PARKING SERVICES – where the area presents itself as having the need for it, a service providing attendants who drive a patron’s vehicle from the entrance of an establishment, park the vehicle in a parking facility that is owned by or leased exclusively to the establishment, and later return the vehicle to the patron of the establishment; where the parking facility is open only during the hours of the establishment’s operation and only to the patrons of that single establishment; and where the service charge is less than the prevailing parking rate for comparable public lots in the area. If the rate charged for this service is not lower than the prevailing parking rate for the area it will be assumed that a parking charge is being collected as part of the service charge, and the parking tax shall be imposed, collected and remitted to the Treasurer based upon the prevailing parking rate in the area.

A valet service providing attendants who drive the patron’s vehicle from the entrance of an establishment and park the vehicle in a licensed, public facility, whether the facility is open to the public on a single fee transaction or a monthly fee basis or lease, and pass along the charge for parking directly to the patron whose vehicle they have taken, together with a service fee, shall not be liable for the parking tax but would be subject to other business taxes.

Valet Parking Services shall not include a parking facility open to the public, whether on a single fee transaction or monthly fee basis, where a patron drives the vehicle to the entrance of a parking facility and the attendant parks the vehicle.

ARTICLE II TAX RATE AND LEVY

SECTION 201 – RATE

Originally enacted as Ordinance 566 of 1967, and amended by Ordinance 674 of 1968, Ordinance 704 of 1969, Ordinance 52 of 1981, Ordinance 58 of 1991, Ordinance 40 of 1997, Ordinance 43 of 2003 and Ordinance 1 of 2004. Any tax due for the period from January 1, 1963 through December 31, 1968, is imposed at the rate of ten per cent (10%); for the period January 1, 1969 through December 31 1969, the tax rate is fifteen percent (15%); for the period January 1, 1970 through December 31, 1981, the tax rate is twenty percent (20%); for the period January 1, 1982 through December 31, 1991, the tax rate is twenty-five percent (25%); for period January 1, 1992 through December 31, 1997 the rate is twenty-six percent (26%); for period January 1, 1998 through January 31, 2004, the tax rate is thirty-one (31%); and subsequent to February 1, 2004, the tax rate is fifty-percent (50%). Act 222 (H.B. 197) of 2004 provides that the parking tax rate in tax year 2007 shall not exceed 45%; 40% in 2008; 37.5% in 2009; and 35% in 2010. The rate of tax may be changed for any tax year by legislative actions of the Mayor and City Council. Therefore, it is advisable to check Section 253.02 of the Pittsburgh Code to determine the effective rate for the current tax year.

SECTION 202 – LEVY

- a. A tax for general revenue purposes is imposed upon each patron entering into a parking transaction, at the specified rate of the consideration for each such transaction, which tax shall be collected by the operator from the patron, and shall be paid over to the Treasurer as set forth in Chapter 253 of the Pittsburgh Code.
- b. All taxes collected by any operator in accordance with the Pittsburgh Code, Chapter 253 shall constitute a trust fund for the benefit of the City and such trust shall be enforceable against the operator and any person receiving any part of such fund without consideration, or with knowledge that the operator is committing a breach of trust; provided however, that any person receiving payment of a lawful obligation of the operator from such fund shall be presumed to have received the same in good faith and without any knowledge of the breach of trust.
- c. Any operator required under the Pittsburgh Code, Chapter 253 to collect tax from a patron, who shall fail to collect the tax, shall be liable for the tax upon the full consideration received from the patron or on his/her behalf.

SECTION 203 – RETURN FORMS

- a. Each operator, on forms prescribed by the Treasurer, shall file by the fifteenth day of each month, returns for the preceding month showing the consideration received with respect to each parking place during the preceding month together with the amount of tax due and collected thereon. At the time of filing the return, the operator shall pay to the Treasurer all tax due and collected for the period to which the return applies. The tax due and collected is levied on and shall include, but is not limited to, all hourly, daily, evening, event, monthly, lease and prepaid amounts charged and collected by every operator. Each operator shall collect the tax imposed by Chapter 253 of the Pittsburgh Code and shall be liable to the City of Pittsburgh as an agent thereof for payment to the City Treasurer.

- b. Individual registration and payment return forms shall be required for each parking facility and when filed with the payment of any tax due, shall provide the information thereon as follows:
 - 1. (a) Total consideration for each transaction. Categories should include, but are not limited to, daily, evening, event, monthly, lease and prepaid amounts.
 - (b) Beginning and ending ticket numbers and serial numbers for leases and contracts for each category shall be indicated beside the day of reported activity.
 - (c) Serial numbers of any lease/contract terminations.
 - (d) Exemptions, if any.
 - (e) Tax due.
- 2. (a) Maximum number of parking spaces.
- (b) Number of spaces reserved by issue of a lease or by a contract.
- (c) Number of spaces reserved on any other basis.
- 3. (a) Rates for each category of transaction shall appear on the registration form and the operator shall provide the Treasurer written notification of any changes in such rates by way of written notification.
- (b) Detailed drawings, such as a plot plan, shall be shown for each parking facility on the reverse side of the registration form and any alterations made to said locations shall be provided to the Treasurer by way of a revised draft.

The Treasurer may require additional information when necessary for auditing purposes.

- c. In addition, whenever any tickets or ticket stubs issued during the preceding month are missing or unaccounted for at the time of filing the return the operator must report on a form prescribed by the Treasurer, the number of missing or unaccounted for tickets from the preceding month and shall pay to the Treasurer, by the fifteenth day of the subsequent month, a fee equal to the maximum daily rate for each ticket that is missing or unaccounted for from the preceding month.
- d. All adjustments must include a full, detailed explanation showing the adjusted amounts, the reason for the adjustment, and the category and period in which the collections were originally reported, including a clear indication of the amount of any Parking Tax collected from the patron and subsequently refunded to the patron. An amended return for the adjusted period may be required.
- e. Forms for said returns may be obtained from, and shall be filed with:
TREASURER, CITY OF PITTSBURGH
DEPARTMENT OF FINANCE
414 GRANT ST RM 206
PITTSBURGH PA 15219
Failure to obtain or receive the necessary forms will not excuse the agent for failure to file a return and pay the tax due and collected in a timely manner.

- f. Where an operator is an individual, he must personally sign the return; if a partnership or association, a signature of one general partner or member is required; if a corporation, the return must be signed by the officer of the corporation authorized to file tax returns.
- g. If an operator has more than one parking lot or garage, each place of operation must be registered with the Department of Finance, Parking Tax Division, and a return for each individual place of operation is required to be filed with the data to each, separately reported for every month and part thereof of said activity.
- h. A return will not be considered filed unless the operator complies with all the above provisions pertaining to filing of returns and includes all the information requested on the prescribed forms.

SECTION 204 – PAYMENT OF TAX

Each operator, on forms prescribed by the Treasurer, shall file by the fifteenth day of each month, returns for the preceding month's transactions and shall include the payment of the tax due and collected. Checks shall be made payable to: TREASURER, CITY OF PITTSBURGH. Cash payments MUST be made to the Financial Control office located on the first floor of the City County Building along with the appropriate tax reporting documents.

SECTION 205 – ACCEPTANCE OF TAX RETURN

- a. Acceptance of the return filed by the operator/agent and/or negotiation by the Treasurer of the payment tendered therewith does not constitute a final acceptance by the Treasurer of the accuracy or completeness of the self-assessed return and tax payment. The Treasurer may also elect to treat any such filing and/or payment as a partial disposition of the operator/agent's liability.
- b. The Treasurer reserves the right to make spot checks of returns filed, to make such corrections as appear necessary upon the face of the return, to submit additional billings or request additional information, and to make refunds or credits based on the self-assessed returns without accepting as final any document or payment arising from such cursory examination.
- c. All returns filed, payments negotiated, credits applied or refunds remitted are conditional. Acceptance is final only after a duly approved audit or by operation of law.

SECTION 206 – TAX CALCULATION

The Treasurer will accept payment of the tax employing one of the techniques listed below to compute the tax and the tax calculation method must be consistent in each tax reporting period.

TECHNIQUE A

Where total collection includes the parking charge plus the parking tax and the tax rate is fifty percent (50%), the total collections are multiplied by the reciprocal tax rate of **.33333**.

Example of Technique A

Total Collections (total includes tax)	X	Reciprocal Tax Rate	=	Parking Tax Due
\$6,000.00	X	.33333	=	\$1,999.98
\$5,850.00	X	.33333	=	\$1,949.98

TECHNIQUE B

Where the tax total is taken from the individual cash register tapes showing the charge for parking, the tax charged and the total collected; or individual tax records for each ticket showing the complete transaction.

All cash register tapes and tickets must be saved until audited by agents of the Treasurer.

TECHNIQUE C

Where individual tax collection records are not kept for each ticket, fifty percent (50%) of the entire parking fee paid by the customer will be collected.

Example of Technique C

Parking Fee	X	Tax Rate	=	Parking Tax Due
\$1,000.00	X	50%	=	\$500.00
\$1,550.00	X	50%	=	\$775.00

ARTICLE III REGISTRATION AND ANNUAL LICENSE

SECTION 301 – REGISTRATION

Each operator who begins or intends to begin to operate a non-residential parking place shall file with the Treasurer, before commencing operation of the parking place, a completed registration form prescribed by the Treasurer, and shall set forth therein the operator's name, address, business location, identity of the owner of the property, a record of tickets, leases and contracts that are to be used and a specimen copy of each, and any other information as may be required. www.city.pittsburgh.pa.us/finance

SECTION 302 – ANNUAL LICENSE

No operator shall begin or continue to conduct the operation of a non-residential parking place without obtaining for each parking place an annual license from the Superintendent of the Bureau of Building Inspection pursuant to the City Code, Title VII, Business Licensing Article VII, Chapter 763. Licenses are not transferable between operators nor can they be transferred from one parking facility to another. Any operator who ceases to conduct the operation of a parking place shall notify the Treasurer and shall return the license applicable thereto to the Licensing Officer. www.city.pittsburgh.pa.us/BBI

ARTICLE IV RECORDS AND COMPLIANCE

SECTION 401 – GENERAL REQUIREMENTS

- a. In general, each operator shall maintain, separately with respect to each parking place, complete and accurate records of all transactions, reflecting the total amount of consideration received from all transactions and the total amount of tax collected on the basis of such considerations. Records to be kept shall consist of, but are not limited to:
 1. A monthly summary showing the starting and ending ticket numbers for each series, the number of tickets sold at each representative price and the amount of tax collected.
 2. License for current period.
 3. Part of each serial numbered ticket used at each parking place issued to each vehicle to show parking period and time charges thereof and copies of all leases or contracts or agreements reserving parking spaces.
 4. Number and serial numbers of parking tickets or contracts on hand when each parking facility and/or new facility operator is registered to do business and at the beginning of each month of operation. Complete and accurate records including copies of the printer's manifest of tickets purchased for or assigned for use in each parking place.
 5. Number and serial numbers of leases or contracts on hand when each parking facility and/or new facility operator is registered to do business and at the beginning of each month of operation. Complete and accurate records including copies of the printer's manifest of all leases or contracts purchased for or assigned for use in each parking place.
 6. In any case where unused tickets, leases or contracts have become obsolete or discontinued, they shall be destroyed with permission and under the supervision of the Treasurer.
 7. Where meters are used, accurate records of all money collected at each meter must be kept.
 8. Other records may be required by the Treasurer that fall within the guidelines of generally accepted accounting principles.

- b. All books, records, daily record sheets and ticket stubs must be retained by the operator of a parking facility for a period of three (3) years subsequent to the year of the transaction. This requirement will apply to all cases unless advance written permission to destroy such data has been obtained from the Treasurer.
- c. Pursuant to City Code, Title Two, Article VII, Section 763.07, the License Officer may revoke any license for delinquency in the payment of the City Parking Tax imposed by Chapter 253 of the Fiscal Title, upon written notice of the delinquency from the City Treasurer.

SECTION 402 – EVIDENCE OF PARKING TRANSACTIONS

Except as specifically described below, every vehicle in a parking place will display evidence of the parking transaction by:

1. MANUALLY ISSUED TICKETS

- a. Tickets must be numbered, dated and issued in serial number sequence. Numbers on additional ticket purchases will be continued sequentially. Written authorization by the Treasurer shall be required to change the numerical sequence or series of any ticket.
- b. Where an operator conducts business at more than one location, a separate set of tickets will be issued at each location.
- c. When a flat rate is charged for parking, a separate set of tickets will be issued for each rate.
- d. If a space is reserved on a lease or contracted basis the serial number of such lease or contract will be evident on the vehicle which corresponds with the signed lease or contract number. This sticker/permit/placard shall be approved by the Treasurer. No tickets shall be issued for lease customers. Leases shall be issued in serial number order.

2. MECHANICALLY ISSUED TICKETS

A parking facility which uses and maintains a mechanical device for counting and registering all vehicles entering or leaving the facility on a meter or meters and which device is activated by the vehicle in such a way as to ensure a record of each vehicle, is not required to display evidence of the parking transaction on each vehicle where the following requirements are met.

Where the parking rate is measured by units of time:

- a. Tickets shall be issued to all patrons in serial number sequence showing the date and time of entry.
- b. Tickets shall be arranged so that part of each ticket showing the parking period and charge is retained as part of the operator's records.
- c. The ticket ejector shall be synchronized with the registering and counting device.

- d. The counting device or meter must register every vehicle without exception and no part or unit of the device may be rendered inoperative by switch, button or other means.

Exception: If space is reserved on a lease, contract or other basis the serial number of such lease or contract must be evident on the vehicle which corresponds with the signed lease or contract number. This sticker/permit/placard shall be approved by the Treasurer. No tickets are to be issued for lease customers. Leases are to be issued in serial number order.

Mechanical or electro-mechanical devices or methods for counting, registering and recording parking transaction information, other than as specifically described in these regulations, shall be approved by the Treasurer and the Licensing Officer.

3. **OTHER**

A parking facility which uses parking meters activated by a coin or token shall not be required to display evidence of the parking transaction on each vehicle. Clear detailed logs and records of all money collected from each meter shall be kept.

When consideration for a transaction is not separately stated, the operator shall maintain evidence and records necessary to segregate the consideration applicable to the transaction for the benefit of the patron and the Treasurer, so that the proper amount of tax may be determined and collected.

If no consideration is received for free parking for employees, a list of each employee's name, job title and license plate number shall be maintained. This list shall be maintained for all free parking at a paid parking facility.

Methods for counting, registering and recording parking transaction information, other than as specifically described in these regulations, shall be approved by the Treasurer and the Licensing Officer.

NOTE: *Written authorization of the Treasurer shall be required to change or alter the numerical sequence of any tickets.*

SECTION 403 – REVENUE CONTROL EQUIPMENT

Pursuant to City Code, Title Two, Article VII, Section 763.03 (g), the operator of a non-residential parking place that has consistently underreported gross revenues and tax to the Treasurer may be required, as a condition for licensing, to install an electro-mechanical device which monitors and counts the number of vehicles admitted to and leaving from a non-residential parking place.

Type A shall be of the type that has entrance and exit gate arms; synchronized ticket dispenser; fee computer inclusive of printer and fee indicator; and counters. This equipment shall have the capability of recording the date and time that a vehicle enters and leaves a non-residential parking place and the amount of consideration and parking tax collected by an operator, and shall meet the specifications of the License Officer.

Type B shall be of the type that counts every vehicle that enters and leaves a non-residential parking lot and shall include a count module and computer; and shall meet the specifications of the License Officer.

SECTION 404 – POSTING OF RATES

Every operator shall post and maintain in a conspicuous place, at each entrance, a sign printed in letters of such uniform size and character as to be easily read by prospective customers, showing the operator's name, lot address, operator's license number and a schedule of rates according to one of the described methods listed below.

EXAMPLE A – a complete schedule listing the total charge to the patron with the parking tax included:

1 Hour	\$1.00
2 Hours	\$1.75
3 Hours	\$3.00
All Day Parking	\$4.50
Special Events	\$5.00
Monthly Leases	\$65.00
Annual Leases	\$600.00

EXAMPLE B – a complete schedule listing the parking fee, parking tax and the total charge to the patron:

CATEGORY	FEE	+	TAX	=	TOTAL
1 Hour	\$0.67		\$0.33		\$1.00
2 Hours	\$1.17		\$0.58		\$1.75
3 Hours	\$2.00		\$1.00		\$3.00
All Day Parking	\$3.00		\$1.50		\$4.50
Special Events	\$3.33		\$1.67		\$5.00
Monthly Leases	\$43.33		\$21.67		\$65.00
Annual Leases	\$400.00		\$200.00		\$600.00

SECTION 405 – QUESTIONS AND ANSWERS

- 1. Must a parking lot, garage or place operating in the city of Pittsburgh be registered?**

Yes. A separate registration form (Parking Tax Registration – PT-REG) is required for each parking lot, garage or non-residential parking place operating in the City of Pittsburgh, as described in Section 301 of the City of Pittsburgh Parking Tax Regulations. The parking registration is required in addition to the New Business Registration (Form NBR) required for each operator.

Parking Tax Registration forms can be obtained at:

CITY OF PITTSBURGH

DEPARTMENT OF FINANCE

414 GRANT ST RM 206 - PITTSBURGH PA 15219

Or by calling **412-255-8603** and the forms can be download at:

www.city.pittsburgh.pa.us/finance

2. Is a license required for a parking lot, garage or place operating in Pittsburgh?

Yes. Licensing information is available from:
THE BUREAU OF BUILDING INSPECTION
200 ROSS ST 3RD FL - PITTSBURGH PA 15219
Or by calling **412-255-2175** and information is available at:
www.city.pittsburgh.pa.us/BBI

3. Does leasing or renting a parking lot, garage or place or part of a lot/garage/place for use wholly or partly as non-residential parking require collection/payment of parking taxes?

Yes. When consideration of any nature is received for the parking or storage of vehicles from a patron, whether that patron is an individual, a business or other entity as defined in Section 101 of the City of Pittsburgh Parking Tax Regulations, the parking tax shall be collected by the operator and paid to the City of Pittsburgh.

4. If a restaurant or other establishment located in an area where parking is limited provides a parking service which will, for a nominal fee, take the patron's vehicle at the door, park the patron's vehicle in a lot/garage and then return the vehicle to the patron; is this a valet service fee instead of a parking charge?

Maybe. If patron vehicles only are taken from an establishment's entrance and parked in a private lot/facility owned by or leased exclusively to the one establishment and if the lot/facility is open and closed the same hours as the establishment, and if the rate charged for the parking service is below the prevailing public lot charge, the service charge is a valet service fee as defined in Section 101 of the City of Pittsburgh Parking Tax Regulations and may be subject to business taxes but not parking tax.

Parking tax must be collected when several establishments use the same lot/facility for customer parking, even if they use the same parking service, since the lot/facility is no longer exclusively for the use of one establishment.

It shall **not** be considered valet parking services when the patron drives the vehicle to the entrance of a parking lot/garage/place open to the public and the attendant parks the vehicle.

ARTICLE V ADMINISTRATION AND ENFORCEMENT

SECTION 501 – POWERS AND DUTIES OF TREASURER (DIRECTOR)

- a. It shall be the duty of the Treasurer to collect and receive the taxes, fines, and penalties imposed by the City Code, Title Two, Article VII, Chapter 253. It shall also be the duty of the Treasurer to keep a record showing the date of such receipt.
- b. The Treasurer is charged with the administration and enforcement of the provisions of the City Code, and is empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of the City Code, including provisions for the reexamination and corrections of declarations and returns, and of payments alleged or found to be incorrect, or as to which an overpayment is claimed or found to have occurred, and to prescribe forms necessary for the administration of the City Code.
- c. The Treasurer is authorized to issue a ruling upon written request of a taxpayer.

SECTION 502 – EXAMINATION OF BOOKS AND RECORDS

- a. Agents designated by the Treasurer are hereby authorized to examine the books, papers and records of any operator or supposed operator, in order to verify the accuracy of any declaration or return, or if no declaration or return was filed, to ascertain the tax due. Every operator or supposed operator, is hereby directed and required to give to the Treasurer, or to any agent designated by him/her, the means, facilities and opportunity for such examinations and investigations, as are hereby authorized.
- b. If records are not available in the City of Pittsburgh to support the returns which were filed or which should have been filed, the operator will be required to make them available to the Treasurer either by producing them in a City of Pittsburgh location or by paying for the expenses incurred by the Treasurer in traveling to the place where the records are regularly kept.
- c. Any information gained by the Treasurer, by designated agents, or by any other official or agent of the City of Pittsburgh, as a result of any declarations, returns, investigations, hearings or verifications required or authorized by the City Code, shall be confidential except for official purposes and shall not be released except in accordance with a proper judicial order, or as otherwise provided by law.

SECTION 503 – RECORDS

Operators who collect the Parking Tax are required to keep such records as will enable the filing of true and accurate returns of the tax and such records shall be preserved for a period of not less than three (3) years from the filing date or due date whichever is later in order to enable the Treasurer or any agent designated by him/her to verify the correctness of the declarations or returns filed.

SECTION 504 – AUDITS

If, as a result of an examination conducted by the Treasurer, a return is found to be incorrect, the Treasurer is authorized to assess and collect any underpayments of the Parking Tax. If no return has been filed and a tax is found to be due, the tax actually due may be assessed and collected with or without the formality of obtaining a return from the operator. Deficiency assessments (i.e., where operator has filed a return but is found to owe additional tax) must include taxes for up to three (3) years prior to the date when the deficiency is assessed. Where no return was filed, there will be no limit to the period of assessment.

SECTION 505 – VIOLATIONS

In addition to any other fines, penalties or charges imposed by the Pittsburgh Code, Title Two, any operator who violates any provision of Chapter 253 of the Pittsburgh Code shall, pursuant to Section 253.07 of the code, be subject to an additional penalty of one thousand dollars (\$1,000.00) for the first occurrence; two thousand dollars (\$2,000.00) for the second occurrence; and three thousand dollars (\$3,000.00) for every occurrence thereafter.

ARTICLE VI SUITS FOR TAX COLLECTIONS, VIOLATIONS, FINES, INTEREST & PENALTIES

SECTION 601 – REMEDIES NOT MUTUALLY EXCLUSIVE

The remedies provided in Section 602 or Section 605 are not mutually exclusive. The utilization by the Treasurer of one remedy does not preclude utilization of the other. Moreover, use of either or both of the remedies provided in these Sections does not preclude the use by the City of Pittsburgh of any other legal or administrative procedure which can bring about compliance by the operator with the provisions of Chapter 253 of the Pittsburgh Code and these regulations.

SECTION 602 – SUITS FOR RECOVERY OF UNPAID TAXES

The Treasurer may sue in the name of the City of Pittsburgh, in law or in equity, for the recovery of those taxes due and unpaid under the provisions of the Parking Tax, to compel the production of records or to enforce any other provisions of the law.

SECTION 603 - LIMITATIONS

- a. The following periods of limitations will apply to suits for collection of taxes.
 1. When a return has been filed but no tax paid, any suit brought to recover the tax due and unpaid must be filed within three (3) years after the return was due or filed, whichever is later. Where no return was filed, there will be no limit to file suit for the collection of taxes.

2. In the case of a deficiency assessment, suit must be filed within three (3) years after the assessment has been made.
- b. The limitations set forth in paragraph (a) must not prevent the institution of a suit for the collection of any tax due or determined to be due in the following cases:
 1. When no return was filed, there is no limitation.
 2. When the return is fraudulent, there is no limitation.
 3. When there is an understatement of tax liability of twenty-five (25%) or more, and not due to fraud, suit must be begun within six (6) years.
- d. A return filed before the due date is deemed to be filed on the due date.

SECTION 604 – PENALTY AND INTEREST

The Treasurer shall collect by suit or otherwise all taxes, interests, costs, fines, and penalties due under Chapter 253 of the Pittsburgh Code and unpaid. If the operator neglects, refuses or fails to file any report or make any payment as herein required, an additional five percent (5%) of the amount of the tax shall be added by the Treasurer and collected as a penalty for every month or fraction thereof during which the tax remains unpaid, such penalty not to exceed fifty percent (50%); (Ordinance 52-1981, effective 1-1-82). In addition to the penalty, interest of one percent (1%) for every month or fraction thereof shall be added to delinquent tax balances which will continue to accrue until the full payment of the tax principal is made.

SECTION 605 – FINES AND PENALTIES FOR VIOLATION OF APPLICABLE PROVISIONS OF TITLE TWO, PITTSBURGH CODE

- a. Violations – No person shall:
 1. Fail, neglect, or refuse to make any declaration or file a return required under the City Code.
 2. Refuse to permit the Treasurer or his/her designee to examine the books, records or accounts of any business, taxable or otherwise, to determine liability.
 3. Make any incomplete, false or fraudulent return or attempt to do anything to avoid full disclosure of the amount of tax due to avoid payment in whole or in part, of the Parking Tax.
 4. Divulge information, which is confidential under Chapter 201.06 of the City Code.
 5. Fail to make any payment when it is due.
- b. In addition to any other penalties or enforcement proceedings provided for by ordinance for the collection and enforcement of taxes:
 1. Any person who willfully fails or refuses to appear before the Treasurer or his/her agent in person with the employer's books, records or accounts for examination when required under the provisions of Title Two of the City Code to do so, or who willfully refuses to permit inspection of the books, records or accounts of any

operator when the right to make such inspection by the Treasurer or his/her agent is requested, will be guilty of a misdemeanor and will, upon conviction, be sentenced to pay a fine of not more than five hundred dollars (\$500) or to a term of imprisonment of not more than six months, or both.

2. The fines and terms of imprisonment, imposed under this Section will be in addition to any other relief granted to the City of Pittsburgh of a monetary nature under the provisions of this Article.
3. Each and every day that the violation continues shall constitute a separate offense for which a fine may be imposed.

ARTICLE VII TAXPAYER REMEDIES

SECTION 701 – LEGAL OPINIONS AND TREASURER’S HEARINGS

Any taxpayer, who believes that an assessment is improper, incorrect or illegal, must request a review of the tax liability within ninety (90) days of receipt of the assessment. The request of a Treasurer’s Hearing or ruling must be made on a form obtained from the Treasurer expressly for that purpose.

SECTION 702 – APPEALS

Any person aggrieved by a final decision of the Treasurer following a Treasurer’s Hearing may, within thirty (30) days after receipt of the notice of such decision, appeal the decision to the Court of Common Pleas of Allegheny County. No hearing or appeal will operate to suspend the accrual of penalty and interest from the date the tax was due to the date it is actually paid.

SECTION 703 – REFUNDS

An operator that has overpaid Parking Taxes to the City of Pittsburgh due to an error reporting monthly collections may file a written request with the Department of Finance for a refund or a credit of the overpaid tax. The operator shall clearly show the parking collections for the month in which the error occurred, the total amount of tax properly due for the report period in which the overpayment was made and the amount of tax collected and paid to the City of Pittsburgh for the applicable period, including the total amount of and reason for the overpayment.

If any claim of overpayment is made to the City of Pittsburgh after reported Parking Tax was collected from but subsequently refunded to any patron; for example, the refunding of any portion of a prepaid lease, the operator must be able to provide proof that the patron received the refund and that the refund amount was properly due and calculated. No refund or credit shall be claimed by an operator if overpaid amounts are not or cannot be refunded to the patrons from whom they were originally collected.

An amended Parking Tax return may be required for the adjusted report period.

A request for a refund or a credit shall be made within three (3) years of the due date for filing the report or one (1) year after actual payment of the tax, whichever is later. If no report is required, the request shall be made within three (3) years after the due date for payment of the tax or within one (1) year after actual payment of the tax. Whichever is later.

A tax return filed by the taxpayer with the Department of Finance showing an overpayment of tax shall be deemed to be a written request for a cash refund unless otherwise indicated on the tax return.

For amounts paid as a result of a notice asserting or informing a taxpayer of an underpayment, a written request for a refund shall be filed with the Department of Finance within one (1) year of the date of the payment.

SECTION 704 – SAVINGS CLAUSE AND SEVERABILITY

If a final decision of a court of competent jurisdiction holds any provision of these regulations, or the application of any provision to any circumstances, to be illegal or unconstitutional, the other provisions in these regulations, or the application of such provision to other circumstances, shall remain in full force and effect.

The intent of the Treasurer is that the provisions of these regulations shall be severable and that they would have been adopted if any such illegal or unconstitutional provisions had not been included herein.

SECTION 705 – TAXPAYER DISCLOSURE STATEMENT

A copy of the Taxpayer Bill of Rights can be requested in writing at the address below or downloaded at www.city.pittsburgh.pa.us/finance

TREASURER, CITY OF PITTSBURGH
AUDIT SECTION
414 GRANT ST RM 206
PITTSBURGH PA 15219-2476