



CITY OF PITTSBURGH

AMUSEMENT TAX

REGULATIONS

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City of Pittsburgh
City Code, Title II
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AMUSEMENT TAX REGULATIONS

ARTICLE I GENERAL PROVISIONS

SECTION 101 – DEFINITIONS

AMUSEMENT – all manner and forms of entertainment, including, but not limited to, concerts, moving picture shows, vaudeville, circus, carnival and side shows; all forms of entertainment at fair grounds and amusement parks; athletic contests including wrestling matches, boxing and sparring exhibitions, football, basketball and baseball games, skating, golfing, tennis, hockey, bathing, swimming, archery, shooting, riding, dancing and all other forms of diversion, sport, recreation or pastime; shows, exhibitions, contests, displays and games, and all other methods of obtaining admission charges, donations, contributions or monetary charges of any character, from the general public or a limited or selected number thereof, directly or indirectly, in return for other than tangible property, or specific personal professional services; provided that the term amusement shall not include private annual affairs sponsored by nonprofit organizations for members and their guests at which the admission charges or contribution equal or approximate the expenses.

ESTABLISHED PRICE - regular monetary charge of any character, including donations and contributions, fixed and exacted or in any manner received by producers, as herein defined, from the general public or a limited or selected number thereof, directly or indirectly, for the privilege of attending or engaging in any amusement, provided that;

1. When amusement is conducted in any roof garden, night club, cabaret or other place where the charge for admission, wholly or in part, is included in the price paid for refreshment, service or merchandise, the amount paid for admission to the amusement shall be deemed to be ten (10%) percent of the amount paid for refreshment, service and merchandise;
2. When amusement is conducted at a social club or fraternal organization which also furnishes entertainment for which a separate charge is not made, the established price shall be fifty (50%) percent of the gross receipts;
3. Where admission is obtained to any amusement solely or partly by a contribution or donation and there is no fixed price for amusement and not less than seventy-five (75%) percent of the proceeds of the amusement inure exclusively to the benefit of a charitable organization, the established price for amusement for purposes of the tax shall be twenty-five (25%) percent of the total donation, contribution and other monetary charge. Where a fixed price has been established for the general public for a particular amusement which is sponsored by a charitable organization, the fixed price shall be the established price for the tax without regard to the foregoing seventy-five (75%) percent requirement.

INSTITUTION OF PURELY PUBLIC CHARITY – a charitable organization that qualifies for tax exemption pursuant to the act of November 26, 1997 (P.L. 508, No.55), known as the “Institutions of Purely Public Charity Act”.

PATRON – anyone participating in the privilege of engaging in an amusement. (Ord. 15-1979, eff. 5-29-79)

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.

PERSON - A corporation, partnership, 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.

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. (Ord. 11-1980, eff. 7-25-80)

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.

TEMPORARY AMUSEMENT – any amusement that is conducted in the City for a period of time not exceeding thirty (30) days. (Ord.15-1979, eff. 5-29-79)

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

SECTION 102 – AMUSEMENT TAX PERMIT

- a. Per City Code Title Seven, Article IX, Chapter 771, in addition to the collection and payment of the Amusement Tax, every producer must secure an Amusement Tax Permit from the Department of Public Safety, Officer of the Bureau of Building Inspections prior to the event. The fee varies according to the location and type of event being held. No producer shall begin or continue to conduct any form of amusement at any permanent or temporary place of amusement, or any itinerant form of amusement within the City, unless an amusement permit has been issued, the fees paid therefore as prescribed by law and the tax herein imposed paid in accordance with law.

- b. **MORE THAN ONE (1) BUSINESS LOCATION** – if the applicant has or intends to have more than one (1) place of amusement within the City, the application must indicate the location of each place of amusement and, in the case of an itinerant form of amusement, the date and length of time the amusement is to be conducted at each place.

TEMPORARY PLACE OF AMUSEMENT – in the case of an application for a permit for a temporary place of amusement, the application shall state the name and address of the owner, lessee or custodian of the premises upon which such amusement is to be conducted.

ASSOCIATIONS OR CORPORATIONS – if the applicant is an association or a corporation the names and addresses of the principal officers thereof and any other information prescribed by the Treasurer for purposes of identification shall be stated.

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.

ISSUANCE AND USE – upon approval of the application and payment of the fees required by law, the Treasurer shall issue to each applicant an amusement permit for each place of amusement within the City set forth in his or her application. Amusement permits shall not be assignable, shall be valid only for the persons in whose names issued and for the conduct of amusements at the places designated therein, and shall at all times be conspicuously displayed at the places for which issued.

PERMIT SUSPENSION – the Treasurer may suspend or after hearing revoke an amusement permit whenever he or she finds the permittee has failed to comply with any of the provisions of Chapter 241. Upon suspending or revoking any amusement permit the Treasurer shall request that the permittee surrender to him or her immediately all permits and duplicates thereof issued to him or her. The permittee shall surrender promptly all permits to the Treasurer as requested. Whenever the Treasurer suspends an amusement permit, he or she shall notify the permittee immediately and afford him or her a hearing if desired. After the hearing and for good cause, the Treasurer may either rescind or continue the order of suspension and revoke the permit.

SECTION 103 – PERMIT APPLICATION, ISSUANCE AND USE

- a. **APPLICATIONS** – every producer desiring to begin or continue to conduct any amusement within the City shall file an application for a permanent, temporary or itinerant amusement permit with the Bureau of Building Inspection.
- b. **FORMAT** – every application for a permit shall be made upon a form prescribed, prepared and furnished by the City, and shall set forth the name under which the applicant conducts or intends to conduct a permanent or temporary place of amusement.

PERMIT APPLICATION – applications must be filed at least 30 days prior to any activity with necessary information in order to ensure timely issuance. Anyone who conducts a place of amusement or is a producer of amusements shall obtain a license from the Bureau of Building Inspections at:

Bureau of Building Inspection - City Licensing and Permits Office
200 Ross St Room 320 – Pittsburgh PA 15219
412-255-2175 www.city.pittsburgh.pa.us/bbi

ARTICLE II COMPUTATION OF TAX

SECTION 201 – GENERAL REQUIREMENTS

- a. The Amusement Tax is imposed upon the patron of any amusement for the privilege of attending or engaging in any amusement at a rate of five (5%) percent of admission fees (Pittsburgh Code 241.04). The activities taxed include all forms of entertainment – such as sports events, music concerts and movies – and recreational activities – such as tennis, golf, and swimming. Special rules apply to events or affairs sponsored by non-profit organizations for members and their guests. Where admission is obtained to any amusement solely or partly by a contribution or donation and there is no fixed price for amusement and not less than seventy-five (75%) percent of the proceeds of the amusement inure exclusively to the benefit of a charitable organization, the established price for amusement for purposes of the tax shall be twenty-five (25%) percent of the total donation, contribution and other monetary charge.
- b. While the tax is imposed on the admission fee charged to patrons, the producers of the activity are responsible for collecting the tax, filing the tax returns and remitting the tax to the City of Pittsburgh. To this end, producers shall file monthly reports with the City Treasurer on or before the fifteenth of each month, reporting the preceding month on forms provided by the Treasurer (Pittsburgh Code 241.05). If any producer neglects or fails to comply a penalty of five (5) percent of the amount of tax will be added to the liability each month. The interest rate for late payments will be one (1%) per month (Pittsburgh Code 241.05).
- c. Producers of temporary places of amusement shall file reports after each performance (Pittsburgh Code 241.05(e)). An amusement permit is required prior to beginning or conducting any form of amusement at any place, temporary or permanent.

SECTION 202 – WHO MUST FILE A RETURN – REGISTRATION

- a. The City Code, Title Two, Article VII, Chapter 241 imposes a tax on the admissions to any place of amusement. The producer is responsible to collect the amusement tax and remit it to the City of Pittsburgh.
- b. Every producer of amusement that begins or intends to begin a place of amusement, shall file with the Treasurer, before commencing the place of amusement a completed registration form prescribed by the Treasurer and shall set forth therein its name, address, business location, the amusement, 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 by the Treasurer.
- c. Performing Arts Registration – if a producer is claiming to be a Performing Art for which the net proceeds therefrom inure exclusively to the benefit of an Institution of Purely Public Charity it shall complete a Performing Arts Registration Form and attach all required information. (See definition of Performing Arts and Section 203(c), Rate for Certain Performing Arts before completing the registration).

SECTION 203 – RATE

- a. The Amusement Tax is a patron tax on the established price of an admissions charge for any type of event that offers entertainment or allows the patron to engage in an amusement.
- b. **GENERAL RATE** – a tax is imposed by Chapter 241 upon the patron of any amusement for the privilege of attending or engaging in any amusement at the rate of five (5%) percent of the established price charged the general public or a limited or selected group thereof, by any producer for the privilege, which shall be paid by the person acquiring the privilege for any given calendar year.
- c. **RATE FOR CERTAIN PERFORMING ARTS** – Pursuant to Act 186 of 2004 and implemented by Ordinance No. 46 of 2005 by the Council of the City of Pittsburgh 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 Chapter 241 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. If it is ever determined that the City of Pittsburgh cannot impose and collect a Non-Resident Sports Facility Usage Fee pursuant to the Local Tax Enabling Act, the City of Pittsburgh will not establish a rate that exceeds five per centum (5%). Performing arts rate = 1.25% for 2007 and zero for 2008. Refer to the Tax Rate by Tax Type on the web site at www.city.pittsburgh.pa.us/finance
- d. **TAX COMPUTATIONS FOR FREE ADMISSIONS** – if persons are admitted free to any place of amusement at a time and under circumstances for which an established price is charged to other persons, the tax imposed herein shall be computed on the established price charged to other persons for the same or similar accommodations, to be paid by the person so admitted. If persons are admitted at a reduced rate, the tax imposed shall be computed on the reduced rate paid. However, children under twelve (12) years of age, disabled veterans and

members of the armed services when on active duty and in uniform, who are admitted free of charge to any place of amusement, shall not be required to pay the tax imposed by this Chapter.

- e. **TAX ON BOXES OR OTHER SEATING** – for persons having the permanent use or lease of boxes or seats in any place of amusement, the tax imposed shall be computed on the price or rental charged for boxes or seats in the place of amusement, the tax to be paid by the holder or lessee. (Am. Ord. 33-1994, eff. 1-1-95)

- f. **ROOF GARDENS, NIGHT CLUBS AND CABARETS**

- 1. Where any amusement (entertainment) is conducted at a place where food and drink are served and there is no fixed charge for admission, the Amusement Tax will be based on 10% of the total amount paid for food and drink. For example, if a check for food and drink by a party of four amounts to \$80.00, the admission charge is 10% of the total check, or \$8.00.

\$8.00 admission charge X 5% = \$.40 Amusement Tax.

- 2. If a cover is required, such charge shall be considered as the regular established price paid for admission and is taxable as such. If a total bill exceeds the cover charge, charge will not avoid the tax if it in fact represents a charge for admission. If the same charge is made to the person using or furnishing his own property or equipment as where property or equipment is furnished by the management, such charge is an amount paid for admission and subject to tax. If a lesser charge is made to persons who do not desire to use the property or services offered, the lesser charge represents the admission charge.
- 3. Donations and contributions are taxable as admission charges when the amount of the donation and contributions are stated and when such donations or contributions entitle the donor or contributors to attend or engage in an amusement.
- 4. Admission charges to lectures of a scientific, historical or educational nature, when such lectures are produced or conducted by non-profit associations or clubs are not subject to the tax.

- g. **TAX ON FREE OR REDUCED ADMISSION**

- 1. A bona fide employee of the management of the theatre or other places, is not liable for the tax if admitted free, but if admitted at a reduced rate, is liable for the tax on the reduced price. Bona fide employees are:
 - a. Those persons, including directors and officers, regularly employed by the proprietor of the place or attraction or regularly engaged in work or business transacted there, whether their duties require admission to the place or not, and whether on duty at the time admitted or not.
 - b. Other persons whose admission to the place is required for the performance of some duty to, or work for, the proprietor.

2. Newspaper reporters, photographers, radio announcers, inspectors and persons of similar vocation who are admitted free to any place for the performance of special duties in connection with an event and whose special duties are the sole reason for their presence and given free admission, are not liable for any tax on admission. Free admissions granted to such persons who are not admitted solely for the purpose of performing their special duties in connection with the event are subject to the tax equivalent to the tax on the admission charge paid by other persons for the same or similar accommodations.
3. The tax imposed upon such free or reduced admissions shall be paid and collected at the time such persons are admitted. In the event that tickets or cards of admission to the particular performance are not issued but admission is secured by the presentation of a life, annual, season, weekly, or daily pass, the producer shall keep a record of such admission and the date upon which such privilege was exercised.

h. TAX ON LEASES OR PERMANENT USES

1. Where a person has a permanent use or lease for the use of a box or seat in any place of amusement, the tax is computed upon the amount actually paid for such use or lease.
2. The tax imposed upon leases for the permanent use of boxes or seats shall be collected at the time such lease is entered into, such tax to be paid by the lessee or holder.
3. In the case of subscription tickets the tax is levied on the value of the ticket acquired and not on any contribution made by the purchaser.

ARTICLE III

SECTION 301 – COLLECTION AND PAYMENT OF TAX

- a. **PRODUCERS** – producers shall collect the tax imposed herein and shall be liable to the City's agents thereof for the payment of the same to the City. If, however, any producer fails to make any report or payment as herein required, an additional five (5%) percent of the amount of the tax shall be added by the Treasurer and collected as a penalty for each month or fraction thereof during which the tax remains unpaid, together with interest at the rate set forth in Chapter 209 of the Pittsburgh Code. (Ord. 38-1991, eff 11-25-91)

- b. **TEMPORARY AMUSEMENTS** – where permits are obtained for conducting temporary amusements by persons who are not the owners, lessees or custodians of the places where the amusements are to be conducted, or where the temporary amusement is permitted by the owner, lessee or custodian of any place to be conducted without obtaining permits required herein, the tax imposed shall be paid by the owner, lessee or custodian of the place where the temporary amusement is conducted, unless paid by the producer conducting the amusement.
- c. **SEASON TICKETS** – where patrons have the use of boxes or seats pursuant to section 241.04(c) of the Pittsburgh Code and are required to pay the entire season price at the time the seating is acquired, the producer shall collect the tax imposed herein and remit it at the time the reservation of the seating is made by the patron, that is, in advance of the season’s amusement.
- d. **MONTHLY REPORT** – every producer, except as hereinafter provided, conducting a place of amusement, on or before the fifteenth day of each month, shall transmit on a form prescribed by the Treasurer, a report under oath or affirmation of the amount of tax collected during the preceding month. (Ord. 38-1991, eff.11-25-91)
- e. **PERFORMANCE REPORT** – every producer conducting a temporary place of amusement or itinerant form of amusement shall file a report promptly after each performance with the Treasurer or his/her duly authorized agent. The conclusion of a performance is construed to mean the time when the box office sales are concluded.
- f. **TAX DUE DATE** – the amount of all taxes imposed under the provisions of the Chapter 241 shall for places of permanent amusement be payable on the fifteenth day of the next succeeding month, and shall for temporary or itinerant forms of amusement be due and payable on the day such reports are required to be made under this section. (Ord. 38-1991, eff. 11-25-91)
- g. When the City of Pittsburgh’s Amusement Tax is included in the total, the formula for the Amusement Tax is:

A = Amusement Tax

$$A = \frac{.05 \text{ tax rate}}{1.00 \text{ admission charge} + .05 \text{ tax rate}}$$

$$A = \frac{.05 \text{ tax rate}}{1.05 \text{ admission charge} + \text{tax rate}}$$

$$A = .04762$$

EXAMPLE

$$A = \frac{.05 \text{ tax rate}}{1.00 \text{ admission charge} + .05 \text{ tax rate}} \times \$20.00 \text{ Total}$$

$$A = \frac{.05 \text{ tax rate}}{1.05 \text{ admission charge} + \text{tax rate}} \times \$20.00 \text{ Total}$$

$$A = .04762 \times \$20.00 \text{ Total}$$

$$A = \$.95$$

EXAMPLE

Total admission charge is \$20.00 x .04762 = \$.95 tax or

\$19.05 – Admission Charge

\$.95 tax = 5% of admission charge before taxes

\$20.00 – Total (Admission Charge + Amusement Tax)

SECTION 302 – RECORDS

In general each place of amusement must maintain complete and accurate records of all transactions, 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 must consist of, but are not limited to 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.

Where an amusement is included in the price of food and drink the place of amusement shall total the amount of sales, on the cash register, prior to the amusement. The place of amusement shall begin a new cash register tape that will end when the place of amusement ends. If the place of amusement does not do this it will pay on the 24 hour period of the day that the amusement occurred. Once the total sales have been calculated from the place of amusement, the admission charge equals the amount paid for food and drink times ten percent. The imputed Amusement Tax equals the admission charge times five percent.

The amount paid for food and drink x 10% = **THE ADMISSION CHARGE**

The admission charge x 5% = **THE IMPUTED AMUSEMENT TAX**

Records to be kept shall include part of each serial numbered ticket used at each place of amusement issued to each patron and copies of all leases or contracts or agreements supporting the transactions for permanent use of boxes or seats in any place of amusement.

SECTION 303 - TICKET LABELING

- a. **DELINEATING THE AMUSEMENT TAX** – for each admission subject to the collection of a tax pursuant to the provisions of Chapter 241, the producer shall cause to be printed clearly on the face of any ticket, receipt or any other token purchased by a patron for the purpose of admission to an amusement the following information:
 1. The established price of admission;
 2. The amount of amusement tax due on line 1; and
 3. The sum of lines 1 and 2.

- b. **SIGNS** – every place of amusement must maintain, conspicuously posted at the entrance, and near the box-office a place at which the established price is paid, one (1) or more signs accurately stating:
 1. The established price of admission;
 2. The amount of amusement tax due on line 1; and
 3. The sum total of the established price and the tax.

FAILURE TO COMPLY – in the event that a producer fails to comply with the ticketing and labeling provisions of Section 241.07(a) the producer shall be subject to the suspension and/or revocation of his amusement permit pursuant to section 241.03(c) of the Pittsburgh Code. (Ord. 34-1994, eff. 12-30-94)

SECTION 304 – AMUSEMENT TAX QUESTIONS AND ANSWERS

Q. – Starting in 2006, why is the Amusement Tax 2.5% for Institutions of Purely Public Charity which are engaged in performing arts but the rate of all other producers is 5%?

A. - Act 186 of 2004 provides that, notwithstanding the provisions of any other act, the City of Pittsburgh must use two-thirds of the Non-Resident Sports Facility Usage Fee collected pursuant to the Act of December 31, 1965, known as the Local Tax Enabling Act, to reduce the amount of tax on admissions to places of amusement that are involved with performing arts for which the net proceeds therefrom inure to the benefit of an institution of purely public charity. If it is ever determined that the City of Pittsburgh cannot impose and collect a Non-Resident Sports Facility Usage Fee pursuant to the Local Tax Enabling Act, the City of Pittsburgh will not establish a rate for Institutions of Purely Public Charity that exceeds five per centum (5%) for the Amusement Tax.

Q. – Are admissions to a movie theater taxable at 2.5% for Institutions of Purely Public Charity? Is a movie theater considered a Performing Art?

A. – Admissions to a movie theater would be subject to the Amusement Tax at 5%. This is considered entertainment. Admissions are taxable at 5% because this is not a live performance. Moving picture shows are specifically included within the definition of amusement, appearing within the Pittsburgh Code.

Q. – Does a home builders' show have to collect the Amusement Tax?

A. – The admission receipts from a home builders' show are properly subject to the Amusement Tax. The Amusement Tax Chapter 241 of the Pittsburgh Code extends, by definition to trade shows and similar exhibitions.

Q. – A bar with entertainment has a cover charge of \$10.00 with the Amusement Tax included. How much is the Amusement Tax?

A. - \$10.00 cover charge **X** .04762 = \$.48 Amusement Tax.

Q. – A bar with entertainment has no cover charge, is any Amusement Tax owed? If so, how is it calculated?

A. – The Amusement Tax is owed. The cover charge shall be imputed per the City Code. The amount paid for admission to the amusement shall be ten (10%) percent of the amount paid for refreshment, service and merchandise. (The food and drink for a bar). The place of amusement must begin a new cash register tape that will end when the place of amusement ends. Once you have the total sales from the place of amusement you are ready to impute the admission charge.

The amount paid for food and drink **X** 10% = the admission charge.

The admission charge **X** 5% = the imputed amusement tax.

An imputed admission charge is implied, and the tax will be collected. An implied charge is one that the place of amusement would normally collect. The admission charge is therefore imputed and the tax paid by the place of amusement.

ARTICLE IV ADMINISTRATION AND ENFORCEMENT

SECTION 401 – 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 241. 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 402 – EXAMINATION OF BOOKS AND RECORDS OF PRODUCERS

- a. Agents designated by the Treasurer are hereby authorized to examine the books, papers and records of any producer or supposed producer, 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 producer or supposed producer, 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 producer 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 403 – RECORDS TO BE KEPT BY THE PRODUCER

Producers who collect the Amusement 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 404 – 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 Amusement 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 taxpayer. Deficiency assessments (i.e., where taxpayer has filed a return but is found to owe additional tax) shall include taxes for up to three (3) years prior to the date when the deficiency is assessed. Where no return was filed, there shall be no limit to the period of assessment.

ARTICLE V

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

SECTION 501 – REMEDIES NOT MUTUALLY EXCLUSIVE

The remedies provided in Section 502 or Section 505 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 taxpayer with the provisions of Chapter 241 of the Pittsburgh Code and these regulations.

SECTION 502 – 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 Amusement Tax, to compel the production of records or to enforce any other provisions of the law.

SECTION 503 - LIMITATIONS

- a. The following periods of limitations shall 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 shall be filed within three (3) years after the return was due or filed, whichever is later. Where no return was filed, there shall be no limit to file suit for the collection of taxes.
 - 2. In the case of a deficiency assessment, suit shall be filed within three (3) years after the assessment has been made.
- b. The limitations set forth in paragraph (a) shall 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.
- c. A return filed before the due date is deemed to be filed on the due date.

SECTION 504 – PENALTY AND INTEREST

- a. Producers must collect the tax imposed herein and shall be liable to the City of Pittsburgh for the payment of the tax. If, however, any producer shall fail to make any report and payment as herein required a penalty at the rate of five (5%) percent per month for each month or a fraction of a whole month on the amount of tax and interest of one (1%) percent per month for each month or fraction of a whole month during the period in which the tax remains unpaid shall be added to the tax.

There is no limit, or cut off point, for applying penalty and interest.

- b. Penalty and Interest on Deficiency Assessment.

On any additional tax determined to be due as a result of a deficiency assessment, penalty and interest will be assessed from the day the tax should have been paid to the date of payment. Penalty and interest is calculated as described above in the applicable portion of Section 504 (a).

- c. Where suit is brought for the recovery of such tax, the person liable therefore shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed. Once due and owing, penalty and interest become part of the tax and shall be collected as such. A person's belief that no tax is due and owing, or the failure of any person to receive or obtain the forms required for making the returns required under the City Code is not a valid defense to the imposition of penalties herein for violation. Good faith shall not be a defense to the imposition of penalty.

SECTION 505 – 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 Amusement 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 amusement in the person's custody or control when the right to make such inspection by the Treasurer or his/her agent is requested, shall be guilty of a misdemeanor and shall, 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 shall 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 VI TAXPAYER REMEDIES

SECTION 601 – TREASURER (DIRECTOR) HEARINGS

- a. Any person aggrieved by an assessment by the Treasurer shall within ninety (90) days after the date of notice of the assessment, request a Treasurer’s Hearing on a form obtained from the Treasurer for that purpose. The Treasurer may, on his/her own initiative, require a taxpayer to attend a hearing.
- b. Any person who fails to request a Treasurer’s Hearing within a timely manner waives the right to contest any element of the assessment, and that party’s failure to challenge the Treasurer’s adjudication will be construed as an admission by that party as to the propriety of the assessment.
- c. Any person may request a Treasurer’s Hearing so that his/HER tax refund request can be reviewed.

SECTION 602 – APPEALS

Any person aggrieved by the decision of the Treasurer, following a hearing, shall have the right to make an appeal in accordance with the Taxpayer’s Bill of Rights Act. Any appeal must be commenced within thirty (30) days of the date of the notice of the Treasurer’s decision. If no such appeal is timely filed, the aggrieved party waives his/her right to contest any element of the Treasurer’s adjudication, and that party’s failure to challenge the same will be construed as an admission by that party as to the propriety of the Treasurer’s decision. 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 603 – PAYMENT UNDER PROTEST

The Treasurer will accept payments of disputed tax amounts under protest pending appeals; however, any request for refund of such monies must be filed in accordance with Section 604.

SECTION 604 – REFUNDS

- a. A taxpayer who has overpaid the Amusement Tax, or who believes he/she is not liable for the Amusement Tax may file a written request on an amended tax return (AT) with the Department of Finance for a refund or a credit of the tax. A request for 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.
- b. 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.

- c. Erroneous Refund Recovery – The Treasurer may sue for recovery of an erroneous refund provided such suit is begun two years after making such refund, except that the suit may be brought within five years if any part of the refund was induced by fraud or misrepresentation of material fact.

SECTION 605 – 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 606 – 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