



# CITY OF PITTSBURGH

*Department of Finance      Office of the Treasurer*

*Margaret L. Lanier, Treasurer*

To Whom It May Concern,

This letter is a notice of your fiscal responsibility to the City of Pittsburgh as a contracting party with a publicly funded venue. Pursuant to “The Local Tax Enabling Act,” Act 551 of 1965, P.L. 1257; 53 P.S. § 6924, and the City Code, Title II, Article X, Chapter 271, a fee for general revenue purposes of three (3) percent of Earned Income is imposed on each Nonresident who uses a Publicly Funded Facility to engage in an athletic event or otherwise render a performance for which a Nonresident receives remuneration.

Earned Income is defined as salaries, wages, commissions, bonuses, incentive payments, fees, tips, and all other forms of compensation, whether based on profits or otherwise, earned by a person, entity, or a personal representative of a person for services rendered, whether directly or through an agent, and whether in cash or in property.

As the contracting party you are legally responsible for the remittance of **ALL** fees based on non-residents who earn an income from the usage of a publicly funded facility. In the event that an entity fails, refuses, or neglects to withhold or remit the usage fee or any portion thereof, the Contracting Party shall be personally liable for payment of the Usage Fee and any applicable penalty.

The employer is required to withhold the fee and submit it with a return no later than the 15th of the next month from the date of the usage of the facility. This is a fee and not a tax.

The taxes that will also apply include but are not limited to:

- LS-1, Local Services Tax
- ET-1, Employer Payroll Expense Tax
- Promoters of the events may be subject to other taxes.
- Visit <http://pittsburghpa.gov/finance/> for more information

Enclosed please find the Usage Fee regulations with the UF-1 form. Also enclosed are is the New Business Registration form. As the contracting party you are required to register with the City of Pittsburgh within sixty (60) days of finalization of a contract with a publicly funded venue.

**Please be aware that we have a copy of your contract with the publicly funded facility and are fully aware of any financial agreements you may have with them.**

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