

FREQUENTLY ASKED QUESTIONS

Non-Resident Sports Facility Usage Fee

- **How much is the tax?** – The Non-Resident Sports Facility Usage Fee is three (3%) percent of earned income derived from publicly-funded facilities.
- **When is the tax due?** – The tax is due no later than the 15th of the next month.

A Non-Resident Sports Facility Usage Fee is authorized by the Local Tax Enabling Act as amended by Act 22 of 2004, and is imposed by the City code, Title II, Article X, Chapter 271, equal to three (3%) percent of earned income upon each non-resident of Pittsburgh who uses a publicly-funded facility to engage in an athletic event or otherwise render a performance for which a non-resident of Pittsburgh earns compensation. The Usage Fee is a percentage of the individual's income attributable to such individual's usage of the facility. The employer is required to withhold the fee and submit it with a return no later than the 15th of the next month.

To comply with this legislation, prior to the start of the event, it shall be the obligation of the owners, operators, tenant, promoter or other person which schedules, conducts and/or sponsors an event at a publicly-funded facility to provide to the employers of all participants, at least thirty (30) days in advance of an event, a registration or any other forms required to be filed with the Treasurer. In addition, for each such event, the owner, operator, tenant, promoter or other person shall provide to the Treasurer documentation which verifies its compliance with this requirement, such as a copy of a cover letter to the employers forwarding copies of all forms required to be filed with the Treasurer.

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

UF-1, Non-Resident Sports Facility Usage Fee

LS-1, Local Service Tax

ET-1, Payroll Expense Tax

Promoters of the event may be subject to other taxes.

