

FREQUENTLY ASKED QUESTIONS

Non-Resident Sports Facility Usage Fee (“NSFUF”) and the Recent Court of Common Pleas Ruling

Summary

The Allegheny County Court of Common Pleas recently issued a decision on September 21, 2022 that the City of Pittsburgh (“City”) could not collect the Non-Resident Sports Facility Usage Fee (“NSFUF”). The City subsequently filed an appeal on October 19, 2022, which automatically stayed the decision and reinstated the NSFUF tax for at least the duration of the appeals process.

Frequently Asked Questions

Is the City collecting NSFUF filings for events prior to the Court’s decision on September 21, 2022?

- Yes, taxpayers should collect and remit for all NSFUF events prior to the September 21, 2022 Court decision.

Is the City collecting NSFUF filings for events after the City’s Appeal of the Court’s decision, which was filed on October 19, 2022?

- Yes, taxpayers should collect and remit for all NSFUF events after October 19, 2022.

Is the City of Pittsburgh collecting NSFUF filings for events between September 21, 2022 and October 19, 2022?

- No, the Court decision ruled that the City could not collect the NSFUF on September 19, 2022. The City subsequently appealed the decision on October 19, 2022, which resulted in a stay of the Court ruling and the tax being reinstated after that date. Taxpayers who held an NSFUF qualifying event between the above dates should not collect and remit NSFUF taxes.

Should taxpayers who held a NSFUF event between September 21, 2022 and October 19, 2022 file any other taxes in lieu of the NSFUF?

- Yes, pursuant to Chapter 271.06 of the City Code, non-resident taxpayers who pay NSFUF taxes are exempt from Earned Income Taxes (“EIT”). Therefore, non-resident taxpayers who held a NSFUF event between September 21, 2022 and October 19, 2022 should contact Jordan Tax Services about filing for the EIT since they cannot qualify for the exemption.

How can I contact Jordan Tax Services about the EIT taxes that I owe related to an event that occurred between September 21, 2022 and October 19, 2022?

- Jordan Tax Services contact information is as follows:
 - o Phone number: (724) 731-2300
 - o Email: custsvc@jordantax.com

Are there consequences if the NSFUF is not withheld and remitted for qualifying events?

- A penalty of one (1) percent per month on the amount of the usage fee will be added to any late filings. Please see the tax forms and regulations on the Department of Finance's website for more information.

What is the applicable refund Statute of Limitations?

- Per the Local Taxpayer's Bill of Rights, "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."