



CITY OF PITTSBURGH

PARKING TAX REGULATIONS

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

Revised – January 2020

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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, 53 P.S. § 6924.301.1, and the City of Pittsburgh Home Rule Charter of 1974, excluding exceptions as defined in Section 253.01(b). The tax rate on parking transactions may not exceed the ceiling set forth in Municipal Pension Plan Funding Standard and Recovery Act, 53 P.S. § 895.902(a).

The tax is based upon the entire consideration paid by the patron, 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 1: GENERAL PROVISIONS

§ 101. AUTHORIZATION.

Pursuant to “The Local Tax Enabling Act,” Act 511 of 1965, P.L.1257; 53 P.S. § 6924, and the City Code, Title II, Article I, Chapter 201.04, the Treasurer of the City of Pittsburgh is authorized to prescribe, adopt, promulgate, and enforce regulations pertaining to the administration and enforcement of the Code.

§ 102. 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. When referring to Valet Parking Services, the following words and phrases when used in these regulations shall have the meaning ascribed to them as they appear in Section 548.01 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 provided by the person on whose behalf the motor vehicle is parked or stored by some other person. In the case of Taxable Valet Parking Services, consideration includes the payment of compensation of any nature, received by the provider from or on behalf of the Valet Parking Services Patron, upon an express or implied contract, whether or not separately stated and whether paid in cash or credited to an account. **Consideration** does not include the tax imposed and collected under Chapter 253 of the Pittsburgh Code.

DWELLING UNIT – a building, or portion thereof, designed for occupancy for residential purposes and having cooking facilities and sanitary facilities.

GROSS COLLECTIONS – Total consideration paid by the patron plus collected parking taxes.

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: public streets, 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 aforementioned. This includes the leasing of land in which vehicles are parked and consideration is received.

PATRON – any person entering into a transaction to park or store a motor vehicle at a non-residential parking place for any period of time for consideration, excluding any transaction involving Exempt Valet Parking Services.

PERSON – any corporation, partnership, business trust, association, estate, trust, foundation or natural person.

PROVIDER – any person supplying Taxable Valet Parking Services.

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.

TRANSACTION – the activity involved in the parking or storing of a motor vehicle at a non-residential parking place for a consideration excluding Exempt Valet Parking Services within the geographic boundaries of the City of Pittsburgh.

TREASURER – the Director of the Department of Finance, his deputies, and their agents. The Deputy Director of Finance serves as City Treasurer.

VALET PARKING SERVICES – for the purposes of these Parking Tax Regulations:

Exempt Valet Parking Services refers to a service provided to accommodate patrons of any business establishment where a valet parking operator or attendant takes temporary custody of the patrons' motor vehicle and moves, parks, or stores 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.

For the purposes of these Parking Tax Regulations, 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.

Any parking services provided to a patron that do not meet the definition of Exempt Valet Parking Services shall be considered Taxable Valet Parking Services. For example:

- (a) For any parking service provided to a patron by a valet, if the rate charged for this service is not lower than the prevailing parking rate for the area the service shall be

considered Taxable Valet Parking Services and the transaction shall be subject to the parking tax. 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.

- (b) If the parking facility is used by multiple business establishments, or is open for use during hours when the business establishment otherwise is closed, the service shall be considered Taxable Valet Parking Services and the consideration paid by the patron shall be subject to tax.

ARTICLE 2: REGISTRATION AND ANNUAL LICENSE

§ 201. REGISTRATION.

Each operator who begins or intends to begin to operate a non-residential parking place or provide Valet Parking Services 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 by the Treasurer. www.city.pittsburgh.pa.us/finance

§ 202. ANNUAL LICENSE REQUIRED

No operator shall begin or continue to conduct the operation of a non-residential parking place without obtaining for each individual parking place an annual license from the Superintendent of the Bureau of Building Inspection in accordance with Title Two, Article VII, Section 253.03 of the Code. Proof of payment in full of the parking tax is required prior to license issuance or renewal. Licenses are not transferable between operators nor can they be transferred from one parking place 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 License Operator.

Any provider of Valet Parking Services is required to hold a Valet parking license from the Director of Mobility and Infrastructure in accordance with Title Five, Article VI, Section 548.02 of the Code. Each license must be renewed annually.

ARTICLE 3: IMPOSITION OF TAX

§ 301. RATE OF TAX.

- (a) **Rate of tax.** A tax for general revenue purposes is hereby imposed upon each parking transaction by a patron of a non-residential parking place at the rate of thirty-seven and one-half (37.5) percent for all transactions occurring on or after January 1, 2009. The rate of tax may be changed for any tax year by the legislative actions of the Mayor and City Council. However, the tax rate may not exceed the rate permitted by the Municipal Pension Plan Funding Standard and Recovery Act, 53 P.S. § 895.902.
- (b) **Calculation of tax.** The following method must be used to compute the tax, whether the tax total is taken from individual cash register tapes or where individual tax collections are not kept for each ticket:

Simplified Calculation. For ease of administration and tax collection, the tax return presumes that gross collections include both total consideration from the patron and collected parking tax from the patron. Under this simplified calculation the applicable tax rates is 27.273% times gross collections.

The rate of tax is defined above and will be applied as follows:

Parking Fee	X	Tax Rate	=	Parking Tax Due
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For example, where the tax rate is 37.5%:

\$1,000.00	X	37.5%	=	\$375.00
\$1,550.00	X	37.5%	=	\$581.25

- (c) **Calculation of total payment.** The following method shall be used to compute the total payment collected by the operator and paid by the patron, whether the tax total is taken from individual cash register tapes or where individual collections are not kept for each ticket. The rate of tax is defined above and will be applied as follows:

Parking Fee	+	Parking Tax	=	Total Payment
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For example, where the tax rate is 37.5%:

\$1,000.00	+	\$375.00	=	\$1,375.00
\$1,550.00	+	\$581.25	=	\$2,131.25

- (d) **Calculation of total payment where there is a surcharge.** The following method shall be used to compute the total payment collected by the operator and paid by the patron when a surcharge is imposed, whether the tax total is taken from individual cash register tapes or where individual collections are not kept for each ticket. The parking tax will be applied to the sum of the base parking fee and the surcharge. The rate of tax is defined above and will be applied as follows:

(Base Fee + Surcharge) + Tax Rate(Base Fee + Surcharge) = Total Payment

For example, where the tax rate is 37.5% and the surcharge is \$10:

(\$1,000.00 + \$10.00)	+	\$378.75	=	\$1,388.75
(\$1,550.00 + \$10.00)	+	\$585.00	=	\$2,145.00

§ 302. COLLECTION OF TAX.

- (a) **Collection by operator or provider.** 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) **Creation of a trust.** 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) **Liability of the operator.** Any operator or provider 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.

§ 303. 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. Any operator with more than one parking place shall file a separate return for each individual parking place. 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.
- (b) **Information required.** Operators shall provide all information as required to complete the return and the Pittsburgh Parking Tax Daily Report, as prescribed by the Treasurer, including but not limited to, the following information:
 - (1) Total consideration received for each category of parking. Categories should include, but are not limited to, hourly, daily, evening, event, weekly, monthly, lease and prepaid amounts;
 - (2) Beginning and ending ticket numbers and serial numbers for leases for each category shall be indicated beside the day of reported activity; and
 - (3) The amount of tax due.

- (c) **Missing Tickets.** 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) **Adjustments.** All adjustments must include a full, detailed explanation showing the adjusted amounts, the reason for the adjustment, the category of parking, and the period in which the collections were originally reported. The explanation must include a clear indication of the amount of any Parking Tax collected from the patron and proof the Tax was subsequently refunded to the patron. An amended return for the adjusted period may be required.
- (e) Forms for 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
- (f) 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.
- (g) **Signature required.** 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.
- (h) 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.
- (i) **Failure to complete the forms as required.** A return will not be considered filed unless the operator complies with all of the above provisions pertaining to filing of returns and includes all of the information requested on the prescribed forms. Any return not complying with all of the requirements prescribed by this Chapter will be considered a non-compliance violation and deemed incomplete.

§ 304. 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.

§ 305. 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, or any agent designated by him/her, 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.

ARTICLE 4: RECORDS AND COMPLIANCE

§ 401. GENERAL REQUIREMENTS.

- (a) **Information required.** 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 consideration. Records to be kept shall consist of, but are not limited to:
- (1) License for current period;
 - (2) Maximum number of vehicles for each parking place;
 - (3) 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;
 - (4) 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;
 - (5) 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. This shall include complete and accurate records including copies of the printer's manifest of tickets purchased for or assigned for use in each parking place;
 - (6) 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. This shall include 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.
 - (7) In any case where unused tickets, leases or contracts have become obsolete or discontinued, they shall be reported and then destroyed with permission and under the supervision of the Treasurer;
 - (8) Where meters are used, accurate records of all money collected at each meter must be kept;
 - (9) 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;
 - (10) Exemptions, if any; and
 - (11) 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.

- (b) **Record Retention.** All books, records, daily record sheets and ticket stubs must be retained by the operator of a parking facility for a period of five (5) 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.

§ 402. EVIDENCE OF PARKING TRANSACTIONS.

Every vehicle in a parking place will display evidence of the parking transaction, except as specifically described below:

(a) **Manually issued tickets.**

- (1) 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.
- (2) Where an operator conducts business at more than one location, a separate set of tickets will be issued at each location.
- (3) When a flat rate is charged for parking, a separate set of tickets will be issued for each rate.
- (4) 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.

(b) **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:

- (1) 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; and
 - (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.

- (2) Where space is reserved on a lease or contract basis:
 - (a) The serial number of such lease or contract must be evident on the vehicle which corresponds with the signed lease or contract number. No tickets are to be issued for lease customers;
 - (b) This sticker/permit/placard to be affixed to each vehicle shall be approved by the Treasurer; and
 - (c) Leases are to be issued in serial number order.
- (3) 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.
- (c) **Parking meters.** 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 by the operator.
- (d) **Free parking for employees.** 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.
- (e) **Other methods.** Methods for counting, registering and recording parking transaction information, other than as specifically in these regulations, shall be approved by the Treasurer and the Licensing Officer. Written authorization of the Treasurer shall be required to change or alter the numerical sequence of any tickets.

§ 403. REVENUE CONTROL EQUIPMENT.

- (a) Pursuant to City Code, Title Seven, Article VII, Section 763.03 (g), the owner or 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.
- (b) **Underreporting.** An owner or operator may be deemed to be consistently underreporting gross revenue and tax for, but limited to, any of the following reasons:
 - (1) Underreporting or failure to report gross revenue to the Treasurer;
 - (2) Underreporting or failure to report the number of cars parked in the parking place and/or the maximum number of cars that could be parked in the parking place;
 - (3) Underreporting or failure to report the number of tickets issued to patrons;

- (4) Underreporting or failure to report the numbers on tickets issued to patrons;
 - (5) Failing to issue tickets, tags, or lease tags;
 - (6) Underreporting or failure to report hours of operation;
 - (7) Underreporting or failure to report duration of any specific parking instance;
or
 - (8) Underreporting or failure to report duration of leases.
- (c) **Types of revenue control equipment.** If, as a condition of licensing, an operator is required to install revenue control equipment, the equipment shall meet one of the following specifications:
- (1) **Type A.** 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.
 - (2) **Type B.** 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.

§ 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. The schedule of rates must include the rates to be charged on an hourly, daily, Sunday, holiday, event and special bases, and weekly, monthly and yearly leases, which corresponds to those rates stated in the operator's application for a parking license. The schedule of rates must be posted in one of the formats listed below:

Format A. A complete schedule listing the category, total charge to the patron with the parking tax included:

CATEGORY	FEE
1 Hour	\$1.38
2 Hours	\$2.75
3 Hours	\$4.13
All Day Parking	\$6.19
Special Events	\$6.88
Weekly Leases	\$27.50
Monthly Leases	\$89.38
Annual Leases	\$825.00

Format B. A complete schedule listing the category, parking fee, parking tax, and the total charge to the patron:

CATEGORY	FEE	+	TAX	=	TOTAL
1 Hour	\$1.00		\$0.38		\$1.38
2 Hours	\$2.00		\$0.75		\$2.75
3 Hours	\$3.00		\$1.13		\$4.13
All Day Parking	\$4.50		\$1.69		\$6.19
Special Events	\$5.00		\$1.88		\$6.88
Weekly Leases	\$20.00		\$7.50		\$27.50
Monthly Leases	\$65.00		\$24.38		\$89.38
Annual Leases	\$600.00		\$225.00		\$825.00

ARTICLE 5: ADMINISTRATION

§ 501. POWERS OF TREASURER.

- (a) It shall be the duty of the Treasurer to collect and receive the taxes, fines, and penalties imposed by the Code. It shall also be the duty of the Treasurer to keep a record showing the date of such receipt and provide the taxpayer with proof of payment, which shall be required for license renewal. The Treasurer reserves the right to withdraw this proof of payment and notify the Bureau of Building Inspections.
- (b) The Treasurer is charged with the administration and enforcement of the provisions of the City Code and these Regulations. The Treasurer 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. This power includes, but is not limited to:
 - (1) The power to observe parking spaces in order to verify that the information provided by the operator to the Treasurer is an accurate and correct representation of the operator's business operations, including but not limited to, the volume of cars in the parking space, the consideration being collected, and the consistency of the operator's reporting procedures;
 - (2) The power to reexamine and correct declarations and returns, payments alleged or found to be incorrect, and overpayments claimed or found to have occurred;
 - (3) The power to examine the books, papers, records, or other relevant documentation of any supposed operator, in accordance with these Regulations and as described in Section 502;
 - (4) The power, when records are not available to the City to support the returns filed or which should have been filed, to compel the operator to make them available to the Treasurer;
 - (5) The power to prescribe forms necessary for the administration of the Code and these Regulations; and
 - (6) The power to issue citations for violations of these Regulation and institute penalties, including but not limited to those prescribed in Article 6 of these Regulations.
- (c) The Treasurer is authorized to issue a ruling upon written request of any operator.

§ 502. RECORDS REQUIRED.

Operators subject to the requirements of these Regulations are required to keep such records as will enable the filing of true and accurate returns of the Parking Tax, and such records shall be preserved for a period of not less than five (5) years from the filing date

or due date, whichever is later, in order to enable the Treasurer to verify the correctness of the declarations or returns.

§ 503. 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) The Treasurer may issue and serve subpoenas to carry out these provisions.
- (d) 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 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.

§ 504. RECORD RETENTION.

Operators and Providers 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 five (5) years from the filing date or due date whichever is later in order to enable the Treasurer to verify the correctness of the declarations or returns filed.

§ 505. 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 or provider. Deficiency assessments (i.e., where operator or provider has filed a return but is found to owe additional tax) must include records for up to five (5) 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. Any assessment will be issued in accordance with 53 Pa.C.S. § 8427

- (a) If records are not available in the City to support the returns which were filed or which should have been filed, the taxpayer will be required to make them available to the Treasurer either by producing them in a City location or by paying for the expenses incurred by the Treasurer in traveling to the place where

the records are regularly kept.

- (b) A taxpayer or employer has 30 days from the mailing date to respond to written requests for information from the City or its agents, unless an extension of time is granted in accordance with 53 Pa.C.S. § 8424.
- (c) Any information gained by the Treasurer, by designated agents, or by any other official or agent of the City, as a result of any declarations, returns, investigations, hearings or verifications required or authorized by the 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. 53 Pa.C.S. § 8437.

ARTICLE 6: VIOLATIONS

§ 601. REMEDIES NOT MUTUALLY EXCLUSIVE.

The remedies provided in this Article are not mutually exclusive. The utilization by the Treasurer of one or more remedies does not preclude utilization another. Moreover, use of any or all of the remedies provided in these Sections does not preclude the use by the City of any other legal or administrative procedure which can bring about compliance by the operator with the provisions of the Code and these Regulations.

Once it has been determined that that a taxpayer owes a tax, the Treasurer will take all actions legally permitted to enforce its claim. Such action may include obtaining additional information, auditing taxpayer records, entering into a settlement of the disputed amount of the tax, or obtaining liens on the taxpayer's property, wage attachments, levies, and seizures and sales of the taxpayer's property in appropriate circumstances. The Treasurer may enter into a written agreement with the taxpayer for payment of the tax in installments if the Treasurer believes that such an agreement will facilitate collection. The Treasurer may also impose interest and applicable penalties on the tax due, and may seek criminal charges in appropriate circumstances. See, Local Tax Enabling Act, 53 P.S. § 6924.702.

§ 602. PENALTY AND INTEREST.

- (a) If for any reason the Parking Tax is not paid in whole or in part when due, a penalty at the rate of five percent (5%) per month of the amount of the Parking Tax will be added and collected as penalty for every month or fraction thereof during the time the Parking Tax goes unpaid, such penalty not to exceed fifty percent (50%).
Once due and owing, penalty becomes part of the Parking Tax.
- (b) In addition to the penalty, interest of one percent (1%) for every month or fraction thereof will be added to the delinquent tax balance which will continue to accrue until the full payment of the tax principal is made. In no event shall the interest rate assessed exceed the maximum rate allowed by the Municipal Claims and Tax Liens Act, 53 P.S. 7143, or applicable law.
- (c) On any additional Parking Fee determined to be due as a result of a deficiency notice, penalty and interest will be assessed from the day the Parking Tax should have been paid to the date of payment. Penalty and interests are calculated in Section 602(a) and 602(b), respectively.
- (d) Where suit is brought for the recovery of the Parking Tax, the person liable therefor shall, in addition, be liable for the costs of collection, penalties, and interest herein imposed.
- (e) A person's belief that no Parking Tax is due and owing, or the failure of any person to receive or obtain the forms required for making the returns required by the Code is not a valid defense to the imposition of penalties for violation herein. Good faith shall not be a defense to the imposition of penalty.

§ 603. VIOLATIONS AND FINES.

- (a) **Violations.** No person shall violate any provisions of the City Code including, but not limited to any violation under Title Seven, Art. VII Section 763 or Title Five, Art. VII, Section 548, of the Pittsburgh Code, including, but not limited to:
- (1) Fail, neglect, or refuse to make any declaration or file a return required under these Regulations;
 - (2) Fail, neglect, or refuse to pay in part or in whole the Parking Tax when it is due as required by these Regulations;
 - (3) Refuse to permit the Treasurer to examine the books, records or accounts of any business, taxable or otherwise, to determine liability;
 - (4) Make any incomplete, false, or fraudulent return, or attempt to do anything to avoid full disclosure of the amount of tax due, or to avoid payment in whole or in part of the Parking Tax;
 - (5) Divulge information, which is confidential under Chapter 201.06 of the Code.
- (b) **Fines.** Pursuant to the Local Tax Enabling Act, as amended, in addition to any other penalties or enforcement of fees:
- (1) Any operator who negligently or willfully refuses to file a Parking Tax Return as required by these regulations shall be guilty of a misdemeanor of the third degree and shall, upon conviction by a magistrate, be sentenced to a term of imprisonment of not more than one (1) year and/or to pay a fine of one thousand dollars (\$1,000) for the first occurrence, two thousand dollars (\$2,000) for the second occurrence, and three thousand dollars (\$3,000) for every occurrence thereafter;
 - (2) Any operator who negligently or willfully makes any false or untrue statement on the Parking Tax return shall be guilty of a misdemeanor of the second degree and shall, upon conviction by a magistrate, be sentenced to a term of imprisonment of not more than one (1) year and/or to pay a fine of one thousand dollars (\$1,000) for the first occurrence, two thousand dollars (\$2,000) for the second occurrence, and three thousand dollars (\$3,000) for every occurrence thereafter;
 - (3) Any operator who negligently or willfully fails to remit the entire amount of the Parking Tax, as determined and required by these Regulations, shall be guilty of a misdemeanor of the second degree and shall, upon conviction by a magistrate, be sentenced to a term of imprisonment of not more than one (1) year and/or to pay a fine of one thousand dollars (\$1,000) for the first occurrence, two thousand dollars (\$2,000) for the second occurrence, and three thousand dollars (\$3,000) for every occurrence thereafter;
 - (4) Any person who willfully fails or refuses to appear before the Treasurer or In

person with the requested books, records, accounts, or other materials for examination when required by the Code to do so, or who willfully refuses to permit inspection of the books, records, accounts, or other material in the person's custody when required by the Code shall, shall be guilty of a misdemeanor and shall, upon conviction by a magistrate, be sentenced to pay a fine of not more than five hundred dollars (\$500) and costs for each offence, and in default of payment thereof may be imprisoned for not more than fifty (50) days for the first occurrence;

- (5) Each and every day that the violation continues shall constitute a separate offense for which a fine can be imposed;
- (6) The fines and terms of imprisonment imposed under this Section shall be in addition to any other relief granted to the City of a monetary nature under the provisions of these Regulations.

§ 604. 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.

§ 605. 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) 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) Where no return was filed, there is no limitation;
 - (2) Where the return is fraudulent, there is no limitation;
 - (3) When there is an understatement of tax liability of twenty-five percent (25%) or more, and not due to fraud, suit must be begun within six (6) years after the return was due or filed, whichever is later.
- (c) A return filed before the due date is deemed to be filed on the due date.

§ 606. – INSTALLMENT PAYMENT PLAN FOR ANY DEFICIENCY

In the appropriate circumstances, the Treasurer will enter an installment payment plan and defer further collection action, if the taxpayer enters into a written agreement with the

Treasurer. The Treasurer will approve installment payment plans only if such a plan is in the best interests of the City. The taxpayer must specifically request the installment payment plan from the Treasurer. For the required terms of any installment plan See, Second Class City Treasurer's Sale and Collection Act, 53 P.S. § 27207 and Local Taxpayer Bill of Rights, 53 Pa.C.S. § 8436. If the taxpayer fails to abide by the terms of the installment payment plan, the Treasurer may demand immediate payment of tax, penalty and interest.

ARTICLE 7: TAXPAYER REMEDIES

§701. TREASURER'S HEARINGS.

Any taxpayer 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. 53 Pa.C.S. § 8431. The Treasurer may on his/her own initiative cite a taxpayer for a hearing.

- (a) Any taxpayer 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.
- (b) The written petition for reassessment shall contain at minimum:
 - (1) The taxpayer's name, address, and daytime telephone number.
 - (2) The taxpayer's account and/or social security number.
 - (3) A copy of the assessment notice the taxpayer received from the Finance Department.
 - (4) A detailed explanation consisting of the reason or reasons the taxpayer disagrees with the assessment and any documentation necessary to support the taxpayer's claims.
 - (5) Taxpayer's signature.
- (c) The completed petition should be mailed to:

TREASURER HEARINGS
TREASURER – CITY OF PITTSBURGH
414 GRANT ST
PITTSBURGH PA 15219-2476
- (d) Any taxpayer may request a Treasurer's Hearing so that his tax refund request can be reviewed.
- (e) The Treasurer will abate any penalties and interest only in accordance with 53 Pa.C.S. § 8428.
- (f) The Treasurer will issue its decision within 60 days of the receipt of the taxpayer's complete and accurate petition form.

§ 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, in accordance with the Taxpayers Bill of Rights. 53 Pa.C.S. § 8434. 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.

§ 703. REFUNDS.

- (a) **Requests for 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. An amended Parking Tax return may be required for the adjusted report period. All refunds shall be processed consistently with the Local Tax Enabling Act and the Local Taxpayer Bill of Rights, 53 Pa.C.S § 8426
- (1) 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;
 - (2) 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;
 - (3) 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.
 - (4) 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.
- (b) **Proof of receipt.** 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.

ARTICLE 8: SAVINGS AND SEVERABILITY AND DISCLOSURES

§ 801. 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.

§ 802 TAXPAYER DISCLOSURE STATEMENT

A copy of the Taxpayer Bill of Rights can be requested in writing at the address below or downloaded at

http://apps.pittsburghpa.gov/finance/10_taxpayers_bill_of_rights.pdf

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