Legislation Details (With Text)

File #:	2022-0939 **Version:** 1		
Type:	Ordinance	**Status:**	Passed Finally
File created:	11/10/2022	**In control:**	Committee on Finance and Law
On agenda:	11/14/2022	**Final action:**	12/19/2022
Enactment date:	12/19/2022	**Enactment #:**	28
Effective date:	1/1/2023		
Title:	Ordinance amending the Pittsburgh Code at Title Two: Fiscal, Article VII: Business Related Taxes, Chapter 245: Earned Income Tax, Section 245.03: Declaration and Payment of Tax, at subsection (d) so as to fix the rate of interest on delinquent Earned Income Tax for the year 2023. (Public Hearing held 11/23/22)		
Sponsors:			
Indexes:	PGH. CODE ORDINANCES TITLE 02 - FISCAL		
Code sections:			
Attachments:	1. 2022-0939 Cover Letter 245 Earned Income 2023, 2. Summary 2022-0939		

Date	Ver.	Action By	Action	Result
12/27/2022	1	Mayor	Signed by the Mayor	
12/19/2022	1	City Council	Passed Finally	Pass
12/14/2022	1	Standing Committees	Affirmatively Recommended	Pass
11/23/2022	1	Committee on Hearings	Public Hearing Held	
11/21/2022	1	Standing Committees	Held for Cablecast Public Hearing	Pass
11/14/2022	1	City Council	Read and referred	

Ordinance amending the Pittsburgh Code at Title Two: Fiscal, Article VII: Business Related Taxes, Chapter 245: Earned Income Tax, Section 245.03: Declaration and Payment of Tax, at subsection (d) so as to fix the rate of interest on delinquent Earned Income Tax for the year 2023.
(Public Hearing held 11/23/22)

The Council of the City of Pittsburgh hereby enacts as follows:

Section 1. The Pittsburgh Code is hereby amended at Title Two: Fiscal, Article VII: Business Related Taxes, Chapter 245: Earned Income Tax, Section 245.03: Declaration and Payment of Tax, at subsection (d) as follows:

§ 245.03 - DECLARATION AND PAYMENT OF TAX.

(d) *Interest rate imposed.* As required by state law, the City shall, on or before December 31, establish by ordinance the specific per annum interest rate to be imposed for unpaid taxes during the following tax year.

(1) *Interest for **[2022]** **2023***. The interest to be paid under Section 245.03(d) hereof for the year **[2022]** **2023** is six (6) percent.

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Section 2. This Ordinance shall become effective January 1, 2023.

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