Legislation Details (With Text)

File #:	2024-1163 **Version:** 1		
Type:	Ordinance	**Status:**	Passed Finally
File created:	11/8/2024	**In control:**	Committee on Finance and Law
On agenda:	11/12/2024	**Final action:**	12/17/2024
Enactment date:	12/17/2024	**Enactment #:**	30
Effective date:	12/18/2024		

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 2025.
(Public Hearing held 12-12-24)

Sponsors:

Indexes: BUDGET, PGH. CODE ORDINANCES TITLE 02 - FISCAL

Code sections:

Attachments: 1. 2024-1163 Cover Letter-245 Earned Income_Cover Letter 2024, 2. Summary 2024-1163

Date	Ver.	Action By	Action	Result
12/18/2024	1	Mayor	Signed by the Mayor	
12/17/2024	1	City Council	Passed Finally	Pass
12/12/2024	1	Committee on Hearings and Policy	Public Hearing Held	
12/11/2024	1	Standing Committees	Affirmatively Recommended	Pass
12/11/2024	1	Standing Committees	added to the Agenda	Pass
11/20/2024	1	Standing Committees	Held for Cablecast Public Hearing	Pass
11/12/2024	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 2025.
(Public Hearing held 12-12-24)

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 2025*. The interest to be paid under Section 245.03(d) hereof for the year 2025 is six (6) percent.

Section 2. This Ordinance shall become effective January 1, 2025.