510 City-County Building
414 Grant Street
Pittsburgh, PA 15219

Legislation Details (With Text)

File #:	2025-2464 **Version:** 1		
Type:	Ordinance	**Status:**	Passed Finally
File created:	11/7/2025	**In control:**	Committee on Finance and Law
On agenda:	11/10/2025	**Final action:**	12/21/2025
Enactment date:	12/21/2025	**Enactment #:**	41
Effective date:	1/1/2026		

Title: Ordinance amending the Pittsburgh Code at Title Two: Fiscal, Article VII: Business Related Taxes, Chapter 246: Home Rule Tax, Section 246.03: Declaration and Payment of Tax, at subsection (d) so as to fix the rate of interest on delinquent Home Rule Tax for the year 2026.
(Public Hearing held 12/20/2025)

Sponsors:

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

Code sections:

Attachments: 1. 2025-2464 Cover Letter -04_Chapter 246 Home Rule Tax_Cover Letter 2026, 2. Summary 2025-2464

Date	Ver.	Action By	Action	Result
12/23/2025	1	Mayor	Signed by the Mayor	
12/21/2025	1	Standing Committees	Affirmatively Recommended	Pass
12/21/2025	1	City Council	Passed Finally	Pass
12/20/2025	1	Committee on Hearings and Policy	Public Hearing Held	
11/19/2025	1	Standing Committees	Held for Cablecast Public Hearing	Pass
11/10/2025	1	City Council	Read and referred	

Ordinance amending the Pittsburgh Code at Title Two: Fiscal, Article VII: Business Related Taxes, Chapter 246: Home Rule Tax, Section 246.03: Declaration and Payment of Tax, at subsection (d) so as to fix the rate of interest on delinquent Home Rule Tax for the year 2026.
(Public Hearing held 12/20/2025)

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 246: Home Rule Tax, Section 246.03: Declaration and Payment of Tax, at subsection (d) as follows:

§ 246.03 - 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 2026. The interest to be paid under Section 246.03(d) hereof for the year 2026 is six (6) percent.

Section 2. This Ordinance shall become effective January 1, 2026.