

CITY OF PITTSBURGH AMUSEMENT TAX

CITY CODE, TITLE TWO, CHAPTER 241

INSTRUCTIONS

The Amusement Tax is imposed at the rate shown under **TAX CATEGORY** on the face of the return upon the fee charged as the established price for the privilege to attend or engage in any amusement.

The established price for the purposes of this return shall be the admission price including donations, contributions, fixed or exacted in any manner received by the producer.

The tax on permanent reserved seats or boxes shall be computed on the price or rental charged.

Where entertainment or amusement is conducted at any bar, night club, or other place where the charge is wholly or in part included in the price paid for refreshments, service or merchandise, the amount paid for admission to such amusement shall be deemed to be ten percent (10%) of the amount paid for refreshments, service or merchandise.

TAX DUE DATE - This report and the amount of tax shown thereon shall be payable on the **15th day** of the month following the billing period for permanent types of amusement. Temporary or itinerant types of amusement shall file and pay the tax promptly after each performance.

Unpaid taxes bear penalty and interest at the rate shown.

REFUNDS – The City of Pittsburgh will issue refunds to the place of amusement only if the place of amusement provides evidence that the tax was previously refunded to the patron.

PAYMENT- Make check payable to: TREASURER, CITY OF PITTSBURGH – DO NOT SEND CASH. Mail to: **TREASURER, CITY OF PITTSBURGH AT – 414 GRANT ST PITTSBURGH PA 15219-2476 A \$30.00** fee will be assessed for any check returned from the bank for any reason.

FOR ASSISTANCE CALL 412-255-2525

Has business been sold or discontinued? Do you need to update or change your business information? If **YES**, a **CHANGE IN BUSINESS STATUS FORM** must be completed and returned for processing. Form(s) can be downloaded at www.pittsburghpa.gov/finance or call **412-255-2525** to request the form.

This acknowledges that we are collecting the City of Pittsburgh Amusement tax as agents for the City of Pittsburgh and that all Amusement tax revenues collected are the property of the City of Pittsburgh from the time that they are collected from patrons. It is understood that the collected tax revenue shall remain in a segregated account held in trust for the City of Pittsburgh, until such time as the funds are properly delivered to the City Treasurer. In the event of bankruptcy by the producer, whether voluntary or involuntary, such funds will not become part of the bankruptcy estate; rather they will be turned over to their rightful owner, the City of Pittsburgh.