



# THE CITY OF PITTSBURGH

## DEPARTMENT OF FINANCE

*William Peduto, Mayor*

*Margaret L. Lanier, Director of Finance / Treasurer*

To Whom It May Concern,

This letter is a notice of your fiscal responsibility to the City of Pittsburgh as a contracting party with a publicly funded venue. Pursuant to “The Local Tax Enabling Act,” Act 551 of 1965, P.L. 1257; 53 P.S. § 6924, and the City Code, Title II, Article X, Chapter 271, a fee for general revenue purposes of three (3) percent of Earned Income is imposed on each Nonresident who uses a Publicly Funded Facility to engage in an athletic event or otherwise render a performance for which a Nonresident receives remuneration. **This is a fee and not a tax.**

Earned Income is defined as wages, salaries, commissions, bonuses, incentive payments, fees, tips, and all other forms of compensation, whether based on profits or otherwise, earned by a person, entity, or a personal representative of a person for services rendered, whether directly or through an agent, and whether in cash or in property.

As the managing entity or nonresident contracting party, you are legally responsible for the remittance of **ALL** fees based on nonresidents who earn an income from the usage of a publicly funded facility. You are required to withhold the fee and submit it with a return no later than the 15<sup>th</sup> of the next month from the date of the usage of the facility. Any managing entity or nonresident contracting party who fails, refuses, or neglects to withhold or remit the usage fee to the City commits a misdemeanor and shall, upon conviction, be sentenced to pay a fine not exceeding \$25,000 or to imprisonment not exceeding two months or both.

The taxes that will also apply include but are not limited to:

- LS-1, Local Services Tax
- ET-1, Employer Payroll Expense Tax
- Promoters of the events may be subject to other taxes.
- Visit <http://pittsburghpa.gov/finance/> for more information

Enclosed please find the Usage Fee regulations with the UF-1 form. Also enclosed is the New Business Registration form. As the managing entity/nonresident contracting party, you are required to register with the City of Pittsburgh within sixty (60) days of finalization of a contract with a publicly funded venue.

**Bryant Dill, Tax Compliance Specialist**  
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