

**Allegheny County – Office of the Treasurer  
Disclosure Statement  
As required by the  
Local Taxpayers Bill of Rights Act, 53 Pa. C.S. §8421, et seq.**

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**This Disclosure Statement sets forth your rights as a Taxpayer in connection with any audit, examination, appeal or refund claim for Taxes imposed by Allegheny County, and any enforcement or collection actions taken by the Allegheny County Treasurer as Tax Collector on behalf of Allegheny County. This Disclosure Statement does not apply to the collection of any tax on real property.**

**Definitions**

The following words and phrases when used in this Disclosure Statement shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

1. County: Allegheny County;
2. Tax(es): The Allegheny County Alcoholic Beverage Tax, Hotel Room Rental Tax and/or Rental Vehicle Tax;
3. Tax Collector: The Allegheny County Treasurer and/or his designee(s);
4. Tax Ordinance(s): The Allegheny County Alcoholic Beverage Tax, Hotel Room Rental Tax and/or Rental Vehicle Tax Ordinances;
5. Taxpayer: Vendors, Hotel Operators and Vehicle Rental Companies, as those terms are defined in the Tax Ordinances.

**Applicability/Eligible Taxes**

This Disclosure Statement applies to all eligible Taxes levied by Allegheny County. For this purpose, eligible Taxes do not include real property taxes. The specific eligible Taxes levied by Allegheny County are: the Alcoholic Beverage Tax; the Hotel Room Rental Tax; and the Rental Vehicle Tax. Unless expressly provided in the Local Taxpayers Bill of Rights Act, the failure of any person acting on behalf of the Tax Collector to comply with any provisions of this Disclosure Statement or the Local Taxpayers Bill of Rights Act will not excuse the Taxpayer from paying the Taxes owed.

**Audit or Examinations of Books and Records**

The Tax Collector is authorized to examine the books, papers, and records of any Taxpayer or any Person whom the Tax Collector reasonable believes to be a Taxpayer in order to verify the accuracy of any monthly return, or if no monthly return was filed, ascertain the Tax due.

Pursuant to the Alcoholic Beverage Tax and Rental Vehicle Tax Ordinances, every Taxpayer is required, upon written request, to give the Tax Collector the means, facility and opportunities for such examinations.

No audit of a Taxpayer subject to the Alcoholic Beverage Tax or the Vehicle Rental Tax shall occur without prior written or oral notice. All audits shall occur at a mutually agreeable date, time and place within Allegheny County. If a mutually agreeable date, time and place cannot be arranged, the Tax Collector shall provide advanced written or oral notice of the date, time and place, within Allegheny County, of the audit.

Vendors and Vehicle Rental Companies, as defined in the Tax Ordinances, must retain all books, papers and records related to the Tax for a period of at least six (6) years, or longer in cases where no statute of limitations applies.

Hotel Operators, as defined in the Tax Ordinance, must retain all books, papers and records related to the Tax for a period of at least three (3) years, or longer in cases where no statute of limitations applies.

Hotel Operators must maintain their records at the place of business where rooms are rented.

All books, papers and records shall be maintained and filed in a manner that allows ready access by the Tax Collector, or his designee, who shall have the right to inspect the same at all times.

Prior to an audit, the Tax Collector may request information from the Taxpayer. The Taxpayer shall have 30 calendar days from the date the request is mailed to respond to any request for information. The Tax Collector may grant additional reasonable extensions upon application made pursuant to the procedures set forth by the Tax Collector, for good cause shown. The Tax Collector shall not take any lawful action against a Taxpayer for the Tax year in question until the expiration of the applicable response period, including extensions.

#### **Requests for Prior Year Returns**

An initial request by the Tax Collector into prior year returns may cover Tax returns required to be filed as far back as three (3) years prior to the mailing date of the request. If the Tax Collector determines that the Taxpayer failed to file a Tax return, underreported income or failed to pay a Tax for one or more of the Tax periods covered by the initial request, the Tax Collector may request additional information.

If the Tax Collector reasonably believes that the Taxpayer did not file a required return and/or failed to pay an eligible Tax, the Tax Collector may request information going back more than three (3) years from the date of the request.

The Tax Collector may also require a Taxpayer to provide copies of federal and Pennsylvania Tax returns when the Tax Collector can show that the Taxpayer's Tax return(s) is/are reasonably necessary for the enforcement or collection of Tax, and the information is not available from other sources or the Pennsylvania Department of Revenue.

#### **Appeals of Decisions**

If the Tax Collector makes a determination regarding the amount of Taxes due from the Taxpayer, that differs from the amount of Taxes paid by the Taxpayer, the Tax Collector shall give written notice of the Taxes due by serving it personally or by mailing it via the United States

Postal Service, first class mail, postage prepaid, addressed to the Taxpayer at its last known place of business. Service shall be deemed accomplished the first business day following the date on which written notice was mailed, or on the date of personal service.

The Taxpayer may, within ten (10) days after service of the notice of the Taxes due, make application in writing to the Tax Collector for a hearing on the Taxes due. If application for a hearing is not made within the time prescribed, Taxes, interest, and penalties, if any, determined by the Tax Collector, shall become final and conclusive and immediately due and payable.

If an application for a hearing is made, the Tax Collector shall schedule a hearing and give the Taxpayer no less than five (5) days advance written notice of the date, time and place of the hearing. At the time of the hearing, the Taxpayer may appear and offer evidence to show cause why the amount of Tax due, as determined by the Tax Collector, should not be fixed for such Tax, interest and penalties.

After the hearing the Tax Collector shall determine the proper amount of Taxes to be remitted and shall give, via The United States Postal Service, by both certified mail and first class mail, written notice to the Taxpayer of such determination and the amount of Taxes, interest and penalties due.

The amount determined to be due shall be payable within thirty (30) days of the first business day (excluding holidays and weekends) following the date on which written notice was mailed ("Date of Determination").

The Taxpayer aggrieved by any decision of the Tax Collector with respect to the amount of such Tax, interest and penalty due, if any, may appeal to the Court of Common Pleas of Allegheny County by the filing of a Notice of Appeal within thirty (30) days of the Date of Determination of the Tax due.

### **Refunds**

Pursuant to the Hotel Room Rental Tax, whenever the amount of any Tax, interest or penalty has been overpaid, paid more than once or erroneously or illegally collected or received by Allegheny County, it may be refunded. The Taxpayer must provide a verified written claim stating the specific ground upon which the claim is founded. This written claim must be filed with the Tax Collector within three years of the date of payment.

If a Vehicle Rental Company or Vendor overpays, it shall receive a credit towards future Taxes due.

### **Enforcement Procedures**

In addition to any other remedy provided at law or in equity:

Any Taxpayer who willfully fails or refuses to comply with any requirement of the Rental Vehicle or Alcoholic Beverage Tax Ordinances shall be subject to a \$300 fine for the first violation and a \$300 fine and/or imprisonment for not more than ninety (90) days for each Repeat Violation. Each violation, after the first, shall constitute a separate Repeat Violation offense.

For the Hotel Room Rental Tax, upon conviction in a summary proceeding, a fine not in excess of \$100 is to be paid to the County with costs of prosecution and/or the Taxpayer may be imprisoned for not more than 30 days. Each violation shall constitute a separate offense subject to the penalties outlined above.

Any Vendor or Vehicle Rental Company who fails to pay the Tax collected on or before the last date prescribed for payment shall be liable to pay a penalty of one percent (1%) per month or fraction thereof on such Tax from the time the Tax became due and interest at the rate of one-half of one percent ( $\frac{1}{2}$  of 1%) per month or fraction thereof.

It shall be the duty of the Tax Collector to sue for the recovery of any Tax not paid when due. Any suit to recover any Tax, together with interest, penalty, and the Costs of Collection authorized by any applicable law, shall be initiated within six (6) years after such Tax is due or within six (6) years after a monthly return has been filed, whichever date is later; but this limitation shall not apply:

- (1) Where no monthly return was filed by the Taxpayer although a monthly return was required to be filed, there shall be no limitation.
- (2) Where there is evidence of a fraudulent evasion of any Tax, there shall be no limitation.

In the case of substantial understatement of Tax liability of twenty-five percent (25%) or more and no fraud, suit shall be initiated within six (6) years after the monthly return has been filed.

Where any Taxpayer has collected Taxes and has failed to pay the amounts so collected to the Tax Collector, or where any Taxpayer has willfully failed, refused or omitted to make the collections required, there shall be no limitation.

Where suit is brought for the recovery of any Tax, the Taxpayer shall be liable for, and it shall be the duty of the Tax Collector, or its designee(s), to collect, in addition to the Tax assessed against such Taxpayer, the Costs of such Collection, and the interest and penalties provided by law.

Any suit filed may relate to one or more monthly returns.

The Tax Collector may sue for recovery of an erroneous refund provided such suit is initiated two (2) years after making such refund, except that the suit may be brought within five (5) years if it appears that any part of the refund was induced by fraud or misrepresentation of material fact.

Any failure by the Tax Collector to enforce the provisions of the Tax Ordinances neither relieves the Taxpayer from any obligations arising under the Tax Ordinances nor precludes the Tax Collector from enforcing the defaulted provisions of the Tax Ordinances at a future date.

#### **Tax Information Confidentiality**

Information gained by the Tax Collector as a result of any audit, return, report, investigation, hearing, appeal or verification shall be confidential. However, confidentiality will not preclude

disclosure for official purposes, whether in connection with legal proceedings or otherwise, and it will not preclude disclosure to the extent required by applicable law. The Tax Collector has the right to publish a list of delinquent Taxpayers.

#### **Taxpayer Information/Complaints**

For more information, or if a Taxpayer has a complaint about any action relating to the Allegheny County Taxes, the Taxpayer may contact the Office of the Tax Collector by phone at 412-350-4110 or by mail or in person at the Office of Tax Collector Allegheny County Courthouse, 436 Grant Street, Room 217, Pittsburgh, PA 15219 between the hours of 8:30 a.m. to 4:30 p.m.