



Allegheny County Alcoholic Beverage Tax Official Rules and Regulations

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Preface

On December 4, 2007, Allegheny County Council passed Ordinance No. 54-07-OR/3548-07, amending and supplementing the Allegheny County Code of Ordinances, Division 1, entitled "Administrative Code," and creating Article 808.A, "Alcoholic Beverage Taxation," in order to provide for the imposition of a County Tax on the Sale at Retail of Alcoholic Beverages within the County. The Ordinance was approved by the Chief Executive of Allegheny County on December 10th, 2007. According to law, the Ordinance and these Rules and Regulations took effect January 1, 2008. On December 2, 2008, Allegheny Council passed Ordinance No. 28-08-OR, amending Article 808.A and reducing the rate of the Alcoholic Beverage Tax from 10% to 7%, effective January 1, 2009. Ordinance No. 28-08-OR was approved by the Chief Executive of Allegheny County on December 9, 2008. Amendments to these Rules and Regulations were authorized by Motion No. 4520-08, effective January 1, 2009.

Allegheny County Alcoholic Beverage Tax

Section 101. Definitions.

For the purposes of these Rules and Regulations, the following definitions shall apply, unless the context clearly indicates otherwise:

- A. *Alcoholic Beverages*: Liquor and/or Malt or Brewed Beverages.
- B. *Controller*: The Allegheny County Controller.
- C. *Costs of Collection*: The Tax Collector's costs of collection shall include any and all costs incurred by the Tax Collector, Controller or their designee(s), to collect the Tax due under the Ordinance. The Costs of Collection shall include all statutorily permitted collection costs, including, but not necessarily limited to, any out of pocket costs, court costs and costs for printing and postage.
- D. *County*: Allegheny County.
- E. *Liquor*: Any alcoholic, spirituous, vinous, fermented or other alcoholic beverage, or combination of liquors and mixed liquor a part of which is spirituous, vinous, fermented or otherwise alcoholic, including all drinks or drinkable liquids, preparations or mixtures, and reused, recovered or redistilled denatured alcohol usable or taxable for beverage purposes which contain more than one-half ($\frac{1}{2}$) of one (1) per cent of alcohol by volume, except pure ethyl alcohol and Malt or Brewed Beverages.
- F. *Malt or Brewed Beverages*: Any beer, lager beer, ale, porter or similar fermented malt beverage containing one-half ($\frac{1}{2}$) of one (1) per cent or more of alcohol by volume, by whatever name such beverage may be called, and shall include wine coolers and alcoholic cider.
- G. *Ordinance*: Ordinance No. 54-07-OR/3548-07 & Ordinance No.28-08-OR/4520-08 authorizing the County Alcoholic Beverage Tax.
- H. *Person*: Any individual, limited partnership, partnership, limited liability company, association or corporation. Whenever used in a clause prescribing or imposing a fine or imprisonment or both, the term "Person" as applied to "limited partnership" or "partnership," shall mean the partners thereof, as applied to "limited liability company" and "association," shall mean the members thereof, as applied to "corporation," the officers thereof, except that, as to incorporated clubs, the term "Person" shall mean such individual or individuals who, under the bylaws of such clubs, shall have jurisdiction over the possession and sale of Alcoholic Beverages therein.
- I. *Purchaser*: A Person who acquires Alcoholic Beverages through any Sale at Retail.

- J. *Sale at Retail*: Any transfer at retail for a consideration in any manner or by any means whatsoever of Alcoholic Beverages, but the term shall not include any transaction which is subject to tax by the Commonwealth of Pennsylvania under the Tax Act of 1963 for Education or Article II of the Tax Reform Code of 1971.
- K. *Tax*: The County Alcoholic Beverage Tax, plus all applicable penalties, interest and Costs of Collection, authorized by the Ordinance and other applicable laws.
- L. *Tax Collector*: The Allegheny County Treasurer.
- M. *Taxable Transaction*: Every Sale at Retail of Alcoholic Beverages by any Vendor is subject to Tax.
- N. *Tax Year*: The year commencing January 1 of the calendar year and ending December 31 of the calendar year.
- O. *Vendor*: Any Person maintaining a place of business in the County of Allegheny and licensed by the Commonwealth of Pennsylvania to sell or dispense Alcoholic Beverages the Sale at Retail of which is subject to the Tax. "Licensed by the Commonwealth of Pennsylvania" includes any temporary license or permit in addition to all regularly licensed Persons. "Person maintaining a place of business" does not include employees who, in the ordinary scope of employment, render services to the Vendor in exchange for wages or salaries.

Section 102. Imposition and Rate of Tax.

- (a) The Tax is imposed upon each separate Sale at Retail of Alcoholic Beverages within the County at the rate of seven percent (7%) of the sales price.

***Example 1:*¹**

Mr. Smith goes to a local restaurant/bar and purchases a \$5 mixed drink. The restaurant/bar must also collect from Mr. Smith 7% of the sales price of his mixed drink (\$0.35). Therefore the restaurant/bar must collect \$5.35 from Mr. Smith, and remit the \$0.35 to the Tax Collector pursuant to the procedures established by these Rules and Regulations.

Section 103. Taxable Transactions.

- (a) Every Sale at Retail of Alcoholic Beverages by any Vendor is subject to the Tax.

¹ The Examples contained in these Rules and Regulations are for informational purposes only. They are included herein to assist Vendors in understanding and calculating the Tax. However, the Examples are not exhaustive and there may be situations in addition to these Examples when the Tax may be due. It is the duty of each Vendor to determine if the Tax is due. In addition, nothing contained herein shall be construed to expand, limit or contradict any applicable provision of state or local law. Vendors may contact the Office of the Tax Collector if they have any questions regarding application of the Tax.

Example 2:

Mr. Smith goes to a local restaurant/bar and has a beer and a mixed drink at the bar before being seated for dinner. Mr. Smith also has a glass of wine with his dinner. These purchases are Sales at Retail and **are** subject to the Tax. These Sales at Retail are subject to the Tax even if Mr. Smith is handed the beer unopened, or is given a small bottle of Liquor to pour into his glass.

Example 3:

Mr. Smith goes to his neighborhood tavern and purchases packaged Malt or Brewed Beverages for carry out. This purchase/sale **is** subject to the Tax.

Example 4:

Mr. Smith hired a local restaurant to cater his daughter's wedding reception. In addition to the dinner, Mr. Smith had an open bar tab. The restaurant presented Mr. Smith with an itemized bill separately stating the food and bar charges, which did not include the Tax. The total charge for the sale of Alcoholic Beverages is \$5,000. This \$5,000 **is** subject to the Tax and the restaurant will have to collect an additional \$350 ($\$5,000 \times 7\%$) from Mr. Smith, since the restaurant did not represent to Mr. Smith that the total bar tab included the Tax.

If not collected from Mr. Smith, the restaurant **must** pay the Tax due.

In addition, no matter how the bill is presented to the customer (two separate bills or one combined bill), it is the duty of the restaurant (the Vendor) to maintain adequate accounts, books and records to accurately distinguish Sales at Retail subject to the Tax and nontaxable sales. If the restaurant/caterer provides only one total bill and does not properly allocate between nontaxable items and Sales at Retail (subject to the Tax), the entire amount of the bill will be subject to the Tax. Examples 7 and 8 also relate to this issue.

Example 5:

Mr. Smith hires a local restaurant to cater his daughter's wedding reception but the bar is a cash bar. The Sale at Retail of Alcoholic Beverages to the wedding guests **is** subject to the Tax.

Example 6:

A Person obtains a temporary license or permit from the Commonwealth allowing it to sell Alcoholic Beverages at a festival for one day. Any sale of Alcoholic Beverages is a Sale at Retail by the Person holding the temporary license and **is** subject to the Tax.

Example 7:

A local chapter of a nonprofit organization holds its annual meeting at a local neighborhood restaurant. The meeting includes dinner and an open bar. The total bill to the organization is \$7,500. The total nontaxable (food) portion of the bill is \$2,500 and the organization's bar tab totals \$5,000, not including the Tax. This \$5,000 **is** subject to the Tax and the restaurant will have to collect an additional \$350 ($\$5,000 \times 7\%$) from the organization. Thus, the total Alcoholic Beverages bill should be \$5,350. If not collected from the organization, the restaurant must pay the Tax due.

If the restaurant provides only one total bill and does not properly allocate between nontaxable items and Sales at Retail subject to the Tax, **the entire amount of the bill will be considered Sales at Retail and therefore subject to the Tax.** In that event, the total bill is \$7,500 and the Tax due would be \$525. Example 8 also relates to this issue.

(b) *Taxable portion of purchase/sale price.* The total consideration, in any manner or by any means whatsoever, for the Sale at Retail of Alcoholic Beverages is fully taxable. For example, if a Vendor engages in the sale of both Alcoholic Beverages and nontaxable items (e.g. prepared foods) for a single all-inclusive price, an allocation of the price must be made to reflect the proper Sales at Retail price attributable to the Alcoholic Beverages. It is the responsibility of the Vendor to maintain adequate accounts, books and records to **accurately** distinguish Sales at Retail of Alcoholic Beverages and nontaxable sales. **If no allocation is made, the total price is subject to the Tax.**

In addition, and for auditing purposes, the Vendor must indicate, in its all-inclusive price, whether or not the price includes the Tax.

Example 8:

Mr. Smith, a caterer holding a liquor license, caters a holiday party for 100 people and charges \$50 per person. The single price includes food, Alcoholic Beverages and service charges but no applicable taxes. Mr. Smith presents his customer with an itemized bill showing \$15 per person, or \$1,500, for the Sale at Retail of Alcoholic Beverages. The \$1,500 is the amount subject to the Tax.

(c) *Special drink/meal price promotions.* There is nothing in the Ordinance to preclude a Vendor from engaging in special price promotions in an effort to draw patrons. However, the Vendor must reasonably and fairly allocate any special or all-inclusive reduced price promotions to

properly reflect the discounted Sale at Retail price for Alcoholic Beverages. This means the Vendor must allocate a portion of the all-inclusive reduced price to the Sale at Retail of Alcoholic Beverages and pay the applicable Tax due. **If no allocation is made, the total price is subject to the Tax.**

In addition, and for auditing purposes, the Vendor must indicate, in its all-inclusive price, whether or not the price includes the Tax.

Example 9:

Mr. Smith, a nightclub owner, has a happy hour special on Friday evenings. For a \$10 charge, a patron receives free appetizers and three (3) drink tickets from 5 pm to 7 pm. The promotion draws 200 patrons. The total Sale at Retail price of Alcoholic Beverages is \$1,500 while the total food price is \$500 for the promotion period. Mr. Smith allocates the \$10 charge as follows:

Price Allocation		Allocation of the Promotion Price	
Alcoholic Beverages	\$1,500 (75%)	Alcoholic Beverages	$\$10 * 75\% = \$ 7.50$ per person
Food	\$ 500 (25%)	Food	$\$10 * 25\% = \$ 2.50$ per person
Total	\$2000 (100%)	Promotion Price	\$10.00

Based on this calculation, Mr. Smith allocates 75% or \$7.50 of the promotion price as attributable to the Sale at Retail of Alcoholic Beverages. Mr. Smith will need to collect the Tax of \$.53 ($\$7.50 * 7\%$) from each patron.

Example 10:

A local bar offers a drink special on Thursday nights where it offers \$0.25 drafts from 9 pm to 11 pm. The bar must advertise whether or not the \$0.25 price includes the Tax. If the price does not include the Tax, the Vendor must collect the Tax from each patron in addition to the price per drink.

Section 201. Excluded Transactions.

(a) Purchases from or sales by the following sources shall be **excluded** from the Tax:

- (1) Pennsylvania Liquor (“State”) Stores;
- (2) Distributors of Malt or Brewed Beverages.

Example 11:

Mr. Smith goes to his local State Store to purchase a bottle of wine. This purchase/sale **is not** subject to the Tax.

Example 12:

Mr. Smith goes to his neighborhood beer distributor to purchase a case of beer. This purchase/sale **is not** subject to the Tax

(b) Transfers without consideration **are not** subject to the Tax.

Example 13:

Mr. and Mrs. Smith and their daughter are at a local neighborhood restaurant celebrating the daughter's birthday. The proprietor, upon learning of the special occasion, sends a complimentary bottle of wine to their table. The complimentary bottle of wine **is not** subject to the Tax since it is not a "Sale at Retail."

Example 14:

A local church, which does not have a liquor license, holds a weekly "Bingo Night" where complimentary beer is provided. The beer **is not** subject to the Tax since the church does not have a liquor license and there is no Sale at Retail because no consideration was paid for the beer.

Example 15:

A local gaming establishment, which has a liquor license, offers complimentary Alcoholic Beverages to its patrons. The complimentary Alcoholic Beverages **are not** subject to the Tax because the transaction is not a Sale at Retail. However, any Sale at Retail of Alcoholic Beverages within the gaming establishment **is** subject to the Tax because the gaming establishment meets the definition of "Vendor" as defined in these Rules and Regulations.

(c) Service Charges **are not** subject to this Tax.

Example 16:

Mr. Smith patronizes a restaurant that has a liquor license. However, Mr. Smith is permitted to bring his own wine for consumption on the premises. The restaurant does however charge a corkage fee, which is a service charge imposed by the restaurant for every bottle of wine served that was **not** purchased from the restaurant. The corkage fee **is not** subject to the Tax.

Example 17:

Mr. Smith books a local fire hall for a wedding reception and provides his own Alcoholic Beverages. This **would not** be subject to the Tax.

Section 301. Collection, Returns and Payment of the Tax.

(a) Every Vendor shall collect the Tax as agent for the County from the Purchaser at the time of making the Sale at Retail and shall remit the Tax to the Tax Collector in the manner set forth in these Rules and Regulations.

(b) Any Vendor required under the Ordinance to collect the Tax from a Purchaser, who shall fail to collect the proper amount of Tax, shall be liable for the full amount of the Tax which it should have collected, and in addition shall be subject to penalties, interest and Costs of Collection due and to any and all remedies permitted by these Rules and Regulations, the Ordinance, by any applicable statute, or as may be otherwise permitted at law or in equity.

(c) Returns and Payments of the Tax.

(1) Every Vendor within the County required to collect the Tax shall file with the Tax Collector a monthly return calculating the total Tax due. As a courtesy, the Tax Collector may mail the monthly return form to each Vendor. Regardless, the Tax Collector shall make the monthly return form available to each Vendor, however, it is the Vendor's responsibility to obtain the monthly return forms, complete them and pay the Tax due. The form is available at the Tax Collector's Office, Allegheny Courthouse, Room 217, 436 Grant Street, Pittsburgh, PA 15219, or electronically through the Allegheny County website, <http://www.alleghenycounty.us/treasurer/alcoholtax.aspx>. The monthly return form requires each Vendor to provide, in writing, specific information, including: .

- Vendor's name and address;
- License holder's name and address, if different;
- Vendor's federal employee identification number;
- Total gross receipts for the month;
- Total sales not subject to the Tax for the month;
- Total Sales at Retail of Alcoholic Beverages for the month;
- Calculation of Tax due.

(2) Payment of the Tax due shall be remitted to the Tax Collector together with a completed monthly return form. **A completed monthly return form must be submitted even if no Tax is due.**

(3) Each monthly return form is due for each Vendor within twenty-five (25) days after the last day of the prior month for which the monthly return is being filed. For example, each Vendor's first monthly return shall be due on or before February 25, 2008. The amount of Tax paid shall be based on the taxable Sales at Retail of Alcoholic Beverages receipts for the period January 1, 2008 – January 31, 2008.

(4) It is the Vendor's duty to timely file each required monthly return form together with any Tax due. The failure to receive or obtain the monthly return form shall not relieve any Vendor from the obligation to timely file the monthly return and pay the required Tax due.

(5) Any Vendor that fails to file any monthly return on or before the due date shall be subject to penalties and interest required by the Ordinance and may be subject to enforced collection and payment of Costs of Collection as permitted by applicable law.

(6) A check returned to the Tax Collector due to insufficient funds will incur an NSF charge in an amount to be determined by the Tax Collector. The Tax Collector shall publish the amount of the NSF charge on the Tax Collector's website and post it in the Office of the Tax Collector.

(d) Upon receipt of each monthly return, the Tax Collector shall verify the Tax calculation and the Tax paid. If the Vendor has miscalculated the amount of Tax due, the Vendor may receive a notice of the deficiency and shall be responsible for the deficiency and/or filing an amended return. Even if no notice of deficiency is received, it is the duty of the Vendor to correct any miscalculations on any filed monthly return and immediately pay any additional Tax due plus all applicable penalty, interest and Costs of Collection. If the Vendor has overpaid, the Vendor shall receive a credit towards future Tax due.

Section 401. Penalties and Enforcement.

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

(a) Any Vendor who willfully fails or refuses to appear before the Tax Collector, Controller, or their designee(s), in person with his or her books, records or accounts for examination when required by the Tax Collector, Controller, or their designee(s), to do so, or who willfully fails to permit inspection of the books, records or accounts in his custody or control when required by the Tax Collector, Controller, or their designee(s); or who willfully makes any false or untrue statement on his or her monthly return; or who willfully fails or refuses to file a monthly return required by the Ordinance and these Rules and Regulations or to collect and pay over to the Tax Collector any Tax imposed herein shall be liable to pay a fine of three hundred dollars (\$300) for any first violation.

(b) Any Vendor who, on more than one occasion, fails to keep or make any record, monthly return or report required, or keeps or makes any false or fraudulent record, monthly return or report, or who shall refuse the Tax Collector, County Controller, or their designee(s), to examine

his or her books and records in order to verify the accuracy of his payment of the Tax, shall be guilty of a separate offense of Repeat Violation, and for each such Repeat Violation, shall be subject to a fine of not more than three hundred dollars (\$300), or imprisonment for not more than ninety (90) days, or both. A Vendor shall be guilty of a Repeat Violation regardless whether the second or subsequent violation occurs before or after a judicial finding of a first or previous violation. Each violation, after the first, shall constitute a separate Repeat Violation offense.

(c) Any Vendor 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 (1/2) of one (1) percent per month or fraction thereof. The penalty and interest provided for in this Ordinance shall be added to the Tax assessed and collected at the same time, in the same manner, and as a part of the Tax. If the Tax Collector determines that any Vendor owes interest and penalty, the Vendor shall be notified by the Tax Collector and shall be responsible for paying the penalty and interest on the Vendor's next monthly return form.

(d) The penalty and interest on any unpaid Tax imposed by the Ordinance shall be paid to the Tax Collector. Partial payments made shall first be applied to Costs of Collection, if any, interest and penalty, if any, in that order, before any application to the original Tax due.

(e) 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, from any Vendor, shall be begun 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 Vendor although a monthly return was required to be filed by the Vendor, there shall be no limitation.

(2) Where an examination of the monthly return filed by the Vendor, or of other evidence relating to such monthly return in the possession of the Tax Collector, reveals a fraudulent evasion of any Tax, there shall be no limitation.

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

(g) Where any Vendor has deducted Taxes and has failed to pay the amounts so deducted to the Tax Collector, or where any Vendor has willfully failed, refused or omitted to make the deductions required by this section, there shall be no limitation.

(h) This section shall not be construed to limit the County from recovering delinquent Taxes by any other means provided by applicable statute.

(i) Vendors 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 the limitations period does not apply, as set forth in section 401(e).

(j) Where suit is brought for the recovery of any Tax, the Vendor 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 Vendor, the Costs of such Collection, as defined above, and the interest and penalties provided by law.

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

Section 501. Examination of Vendor's Books and Records.

(a) The Tax Collector, Controller, and/or their designee(s), are hereby authorized to examine the books, papers, and records of any Vendor or any individual or entity whom the Tax Collector, Controller, or their designee(s) reasonably believes to be a Vendor, in order to verify the accuracy of any monthly return, or if no monthly return was filed, to ascertain the Tax due. Upon written request of the Tax Collector, Controller, or their designee(s), every Vendor is hereby directed and required to give to the Tax Collector, Controller, or their designee(s), the means, facilities and opportunities for such examinations.

(b) No audit shall occur without prior written or oral notice to the Vendor. All audits shall occur at a mutually agreeable time for the Tax Collector, Controller or their designee(s) and the Vendor. In the event that a mutually agreeable time cannot be arranged, the Tax Collector, Controller, and/or their designee(s) shall provide advanced written or oral notice of the date, time, and place of the audit.

Section 601. Review and Appeals.

(a) If the Tax Collector, or its designee(s), makes a determination regarding the amount of Tax due from a Vendor, that differs from the amount of Tax paid by the Vendor, the Tax Collector, or its designee(s), shall give written notice of the Tax due by serving it personally or by mailing it via the United States Postal Service, first class mail, postage prepaid, addressed to the Vendor at its last known place of business. Service shall be deemed accomplished the first business day (excluding holidays and weekends) following the date on which written notice was mailed, or on the date of personal service.

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

(c) If an application for a hearing is made, the Tax Collector shall schedule a hearing and give the Vendor 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 Vendor 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.

(d) After such hearing, the Tax Collector shall determine the proper Tax to be remitted and shall thereafter give, via The United States Postal Service, by both certified mail and first class mail, written notice to the Vendor of such determination and the amount of such Tax, interest and penalties due. The amount determined to be due shall be payable within thirty (30) days of the "date of determination," unless an appeal is taken as provided in subsection (e), below. The "date of determination" shall be the first business day (excluding holidays and weekends) following the date on which written notice was mailed.

(e) Any Vendor 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.

Section 701. Powers and Duties of the Tax Collector.

(a) It shall be the duty of the Tax Collector to collect and receive the Tax, interest, penalty and Costs of Collection imposed by applicable law. It shall also be the Tax Collector's duty to keep a record showing the amount received from each Vendor, or Person, paying the Tax and the date of such receipt.

(b) The Tax Collector shall amend these Rules and Regulations from time to time and as may be necessary. All Rules and Regulations adopted or amended pursuant to this section shall be effective upon approval by Allegheny County Council. A copy of such Rules and Regulations currently in force shall be available for public inspection.

(c) Any information gained by the Tax Collector, Controller, or their designee(s), as a result of any monthly returns, investigations, hearings or verifications required or authorized by these Rules and Regulations or other applicable law, shall be confidential, except for official purposes and except in accordance with a proper judicial order, or as otherwise provided by law.

(d) Revenue derived from the imposition of the Tax authorized herein shall be deposited into a restricted account of the County maintained by the Tax Collector.

(e) The Tax Collector may publicly disclose the names of any and all Vendors who have paid or who have failed to pay the Tax due under the Ordinance and these Rules and Regulations. The list may also include any Vendor who has failed to file any applicable monthly return.

Section 801. Taxpayer Information/Assistance.

(a) The Tax Collector may be contacted between the hours of 8:30 am and 4:30 pm at 877-TX-DRINK (877-893-7465) or in person at the Office of the Tax Collector, Allegheny County Courthouse, 436 Grant Street, Room 217, Pittsburgh, PA 15219. Written correspondence may also be mailed to the Office of the Tax Collector.

(b) Any Tax due may be paid in person at the Office of the Tax Collector. Monthly return forms may also be picked up at the Office of the Tax Collector.

(c) The most current version of these Rules and Regulations, the monthly return forms and other information related to the Ordinance are available at www.alleghenycounty.us/treasurer linked under the County Treasurer's Office.