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National Hockey League Players Association v. City of Pittsburgh

Supreme Court of Pennsylvania - September 25, 2025 - A.3d - 2025 WL 2745552

Professional athletes and players' associations filed action against city, alleging its facility tax, which imposed a 3% tax on income derived by nonresidents' use of city's publicly funded stadiums and arenas, while imposing 1% tax on income derived by residents' use of such facilities, and seeking injunction to prevent city from imposing and collecting tax.

The Court of Common Pleas held the tax violated the Uniformity Clause of the State Constitution and issued the requested injunction. City appealed, and the Commonwealth Court affirmed. City petitioned for allowance of appeal, which was granted.

The Supreme Court held that facilities tax violated the Uniformity Clause of the state constitution.

City facility tax, which imposed a 3% tax on income derived by nonresidents' use of city's publicly funded stadiums and arenas, while imposing 1% tax on income derived by residents' use of such facilities, violated the Uniformity Clause, even if total tax burden on residents, who were subject to 2% school district tax, and nonresidents, who were not subject to the school district tax was equal.

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