



COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
HARRISBURG, PENNSYLVANIA  
17128-1100

THE SECRETARY

(717) 783-3680

November 1, 2025

Honorable Uri Monson  
Secretary of the Budget  
Governor's Budget Office  
238 Main Capitol Building  
Harrisburg, PA 17120

Dear Secretary Monson,

The Department of Revenue has examined and verified state tax remittances claimed by businesses located within the Neighborhood Improvement Zone (NIZ) for the 2024 Program Reconciliation Record. Our examination was conducted in accordance with the attestation standards established in Article XIX-B of the Tax Reform Code of 1971.

The accompanying reconciliation record is intended solely for the information and use of the Office of the Budget in connection with the NIZ program and is not intended to be used as a basis for a second certification or authorization to transfer General Fund remittances to the NIZ fund.

Pursuant to law, the reconciliation shall be applied to the 2025 certification and fund transfer in March 2026.

Respectfully,

*Patrick M. Browne*

Patrick M. Browne  
Secretary of Revenue

cc: Amy Gill, Deputy Secretary for Tax Policy  
Matt Forti, Director of the Office of Economic Development

**NEIGHBORHOOD IMPROVEMENT ZONE (NIZ)  
PROGRAM RECONCILIATION RECORD**

**PROGRAM YEAR:** 2024

**TAX PERIOD:** January 1 to December 31, 2024

**\$4,078,559.23 has been verified by the Department of Revenue as the amount from the program year 2024 reconciliation that shall be added to the 2025 program year certification to be conducted by March 1, 2026.**

This table represents the differences between taxes reported to support the March 1, 2025 certification and taxes verified as remitted to the department by NIZ businesses during the program period.

Reconciliation	<u>March 2025 Certification</u>	<u>November 2025 Reconciliation</u>	<u>Variance</u>
Total employer withholding tax for activity within the NIZ from businesses and contractors.	\$ 20,599,044.51	\$ 20,601,737.77	\$ 2,693.26
Total personal income tax paid on business income for activity within the NIZ but not withheld by the business for sole proprietor, shareholder in PA S corporation, partner in a partnership, or member of an LLC.	\$ 1,681,568.58	\$ 1,681,568.58	\$ -
Total sales, use & hotel occupancy tax for activity within the NIZ from businesses and contractors.	\$ 8,058,992.82	\$ 10,155,204.79	\$ 2,096,211.97
Total tax from unemployment compensation for activity within the NIZ from businesses and contractors.	\$ 2,204,084.06	\$ 2,204,084.06	\$ -
Total corporate taxes and miscellaneous taxes attributable to the NIZ, including bank shares tax, gross receipts tax, cigarette tax, malt beverage tax, etc.	\$ 66,335,962.61	\$ 68,315,616.61	\$ 1,979,654.00
Total refunds granted to taxpayers reducing NIZ taxes attributable to the NIZ.	\$ (976,663.96)	\$ (976,663.96)	\$ -
<b>SUB-TOTAL</b>	<b>\$97,902,988.62</b>	<b>\$101,981,547.85</b>	<b>\$4,078,559.23</b>