



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

THE SECRETARY

(717) 783-3680

March 1, 2026

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

Dear Secretary Reber:

I hereby certify, pursuant to Article XIX-B of the Tax Reform Code, that \$112,741,871.75 in General Fund revenue is attributable to the Neighborhood Improvement Zone for program year 2025.

The amount of state taxes paid, less any state tax refunds received, by qualified businesses and contractors filing reports with the Department of Revenue and attributable to the Neighborhood Improvement Zone between January 1 and December 31, 2025, total \$108,663,312.52.

Pursuant to law, the 2024 reconciliation findings shall also be applied to the 2025 certification, which results in an addition of \$4,078,559.23.

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 RECORD

---

## STATE RECORD

---

**PROGRAM YEAR:** 2025

**TAX PERIOD:** January 1 to December 31, 2025

\$ 23,883,304.31 Total employer withholding tax for activity within the NIZ from businesses and contractors.

\$ 1,443,388.64 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.

\$ 9,685,895.26 Total sales, use & hotel occupancy tax for activity within the NIZ from businesses and contractors.

\$ 2,697,347.03 Total tax from unemployment compensation for activity within the NIZ from businesses and contractors.

\$ 73,028,032.84 Total corporate taxes and miscellaneous taxes attributable to the NIZ, including bank shares tax, gross receipts tax, cigarette tax, malt beverage tax, etc.

\$ (2,074,655.56) Total refunds granted to taxpayers reducing NIZ taxes attributable to the NIZ.

\$ 4,078,559.23 Total additional state tax remittances and penalties attributable to the 2024 reconciliation.

\$112,741,871.75 Total aggregate amount of state tax remittances certified by the Department of Revenue as attributable to the NIZ for program year 2025.

676 Total unique NIZ tax reports from businesses and contractors identified as within the NIZ by the Allentown Neighborhood Improvement Zone Development Authority were received by the January 31 filing deadline.

733 Total unique NIZ tax reports required to be filed by businesses and contractors identified by the authority on January 12, 2026.