

CITY OF WILLIAMSPORT, PA RESOLUTION

RESOLUTION # 9009

DATE 4-2-20

TITLE

Resolution for Extension of Business Taxes

A RESOLUTION EXTENDING THE PAYMENT DEADLINE FOR THE CITY OF WILLIAMSPORT ("CITY") 2020 BUSINESS PRIVILEGE AND MERCANTILE LICENSE TAX RETURNS FROM APRIL 15, 2020 TO JULY 15, 2020 CONSISTENT WITH THE EXTENSION GRANTED BY THE UNITED STATES FEDERAL GOVERNMENT AND INTERNAL REVENUE SERVICE TO FEDERAL TAXPAYERS, AND THE COMMONWEALTH OF PENNSYLVANIA FOR STATE TAXPAYERS, IN RESPONSE TO THE STATE OF EMERGENCY CURRENTLY IN EFFECT.

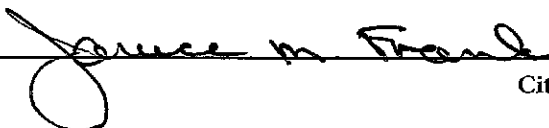
WHEREAS, there currently exists a state of emergency occasioned by the proliferation of the COVID-19 virus;

WHEREAS, many businesses are not currently in operation or are operating with limited staffing as a result of the state of emergency;

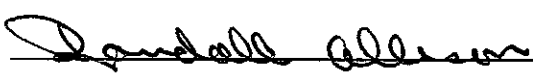
WHEREAS, in response to the state of emergency on March 17, 2020, the Internal Revenue Service issued a statement extending its payment deadline for the 2019 Federal Tax Returns for all taxpayers owing less than One Million Dollars, in taxes from April 15, 2020 to July 15, 2020 including the waiver of all penalty and interest for properly filed and paid taxes and returns by July 15, 2020;

WHEREAS, as of March 18, 2020, the Internal Revenue Service has not issued formal regulations regarding the time to file returns; however, it has announced the extension of time for payment of taxes outstanding;

Approved



City Clerk



President

WHEREAS March 21, 2020 the Pennsylvania Department of Revenue announced that the deadline for taxpayers to file their 2019 Pennsylvania personal income tax returns is extended to July 15, 2020;

WHEREAS, the City's Ordinances require that all business tax returns be filed on or before April 15 consistent with the filing of federal and state tax returns;

WHEREAS, the City recognizes the hardship currently placed on many of its businesses by the current state of emergency;

NOW, THEREFORE, BE IT RESOLVED by the City of Williamsport that temporary deadlines for the filing of 2020 Business Tax Returns be established as follows:

1. The payment deadline for 2020 Business Privilege and Mercantile License Taxes for the City are to be consistent with the temporary payment deadlines established by the Internal Revenue Service and Pennsylvania Department of Revenue, and will be July 15, 2020;

2. Any payment made for the 2020 Business Privilege and Mercantile License Taxes consistent with the newly established deadline of July 15, 2020 will not accrue penalty and interest. Taxpayers shall be liable for penalty and interest for incorrect returns consistent with past practices of the City.

3. The extended payment deadline will not apply to delinquent taxes or delinquent returns for years prior to 2020 or to Local Services Tax.

4. The City may adjust its filing and payment deadlines without further resolution should the Internal Revenue Service or Pennsylvania Department of Revenue make further adjustments, consistent with past practices. Said adjustments will be posted on the City's website.