

**BOROUGH OF WEST READING**

**RESOLUTION NO. 2020-7**

**A RESOLUTION TEMPORARILY EXTENDING THE PAYMENT DEADLINE FOR THE BOROUGH OF WEST READING 2019 FINAL/2020 ESTIMATED BUSINESS 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 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;

**WHEREAS**, the Borough of West Reading's Borough Code, specifically Section 410-4 C. require that all business tax returns be filed on or before February 15;

**WHEREAS**, the Borough of West Reading recognizes the hardship currently placed on many of its businesses by the current state of emergency;

**NOW, THEREFORE, BE IT RESOLVED** by the Borough of West Reading, Commonwealth of Pennsylvania, that temporary deadlines for the filing of Final 2019/Estimated 2020 Business Tax Returns be established as follows:

1. The payment deadline for Final 2019/Estimated 2020 Business Privilege and Mercantile License Taxes under the Borough are to be consistent with the temporary payment deadlines established by the Internal Revenue Service and will be July 15, 2020;
2. Any payment made for the Final 2019/Estimated 2020 Business Privilege and Mercantile License Taxes consistent with the newly established Internal Revenue Service 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 Borough.
3. The extended payment deadline will not apply to delinquent taxes or delinquent returns for years prior to 2019 or to Local Services Tax or Borough fees.

4. The Borough may adjust its filing and payment deadlines without further resolution should the Internal Revenue Service make further adjustments, consistent with past practices. Said adjustments will be posted on the Borough website.

**ENACTED** by the Borough Council of the Borough of West Reading the 21st day of April, 2020.

**BOROUGH OF WEST READING**

By:

  
Council President, Jack Gombach

Attest:

  
Borough Secretary, Cynthia Madeira

Examined and approved this 21st day of April, 2020.

  
Mayor, Andrew Kearney