

**MUHLENBERG TOWNSHIP BERKS
COUNTY, PA**

RESOLUTION NO. 2020-08

A RESOLUTION TEMPORARILY EXTENDING THE PAYMENT DEADLINE FOR THE TOWNSHIP OF MUHLENBERG 2019 FINAL/2020 ESTIMATED BUSINESS PRIVILEGE 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 Township of Muhlenberg Code, specifically Section 318-11 require that all business privilege tax returns be filed on or before April 15 consistent with the filing of federal tax returns;

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

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


1. The payment deadline for Final 2019/Estimated 2020 Business Privilege Tax under the Township 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 Tax 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 Township.

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 Township fees.
4. The Township 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 Finance Department Section of the Township website.

ENACTED by the Board of Commissioners of the Township of Muhlenberg the 20th day of April, 2020.

IN WITNESS WHEREOF, the Board of Commissioners of Muhlenberg Township, Berks County, Pennsylvania has caused this Resolution to be adopted this 20th day of April 2020.

BOARD OF COMMISSIONERS OF
MUHLENBERG TOWNSHIP,
BERKS COUNTY, PENNSYLVANIA



President




Vice President



Commissioner



Commissioner



Commissioner

Attest: 

RESOLUTION NO.

2020-09

WHEREAS, the Township of Muhlenberg, County of Berks, Commonwealth of Pennsylvania, (the "Township") is a Township of the First Class and a political subdivision organized and existing under the laws of the Commonwealth of Pennsylvania (the "Commonwealth"); and

WHEREAS, the Township is a taxing district as defined in the Local Tax Collection Law, 53 Pa.C.S. § 8001, *et seq.*

WHEREAS, a novel coronavirus (now known as "SARS CoV-2") emerged in Wuhan, China, began infecting humans in November 2019, and has since spread throughout the world, including the United States; and

WHEREAS, on March 11, 2020, the World Health Organization declared the COVID-19 virus a pandemic; and

WHEREAS, the Governor's Office of the Commonwealth of Pennsylvania issued a Proclamation of Disaster Emergency on March 6th, 2020, due to the spread of COVID-19 under the authority of 35 Pa.C.S. § 7501, *et seq.* that authorized the suspension of certain procedures and formalities prescribed by law and urged counties to "act as necessary to meet the current exigencies;" and

WHEREAS, the Muhlenberg Township Board of Township Commissioners has here to fore issued a Declaration of Disaster Emergency, recognizing the existence of a disaster emergency in the Township due to COVID-19; and

WHEREAS, the Governor mandated the closure of physical non-life-sustaining businesses, effective March 21, 2020, and has urged "social distancing" measures to prevent the spread of COVID-19; and

WHEREAS, the Board of Commissioners recognizes that the finances of many Township taxpayers have been and will be negatively affected by the closure of local businesses, layoffs of employees, and uncertainty in the financial markets; and

WHEREAS, the Township has statutory discretion to impose penalties for late payment of taxes of up to ten percent (10%), pursuant to 72 P.S. § 5511.10; and

WHEREAS, the Township has established a ten percent (10%) penalty fee for taxpayers who fail to make payment by September 1, 2020; and

WHEREAS, the Township desires to mitigate the economic impact of COVID-19 on Township taxpayers by using its statutory discretion to reduce penalties for late tax payments until December 31, 2020 for payments related to taxable year 2020.


NOW THEREFORE, BE IT RESOLVED AND IT IS HEREBY RESOLVED by the Township of Muhlenberg, Pennsylvania, and the Muhlenberg Township Board of Commissioners, as follows:

1. For taxable year 2020 only, all tax payments for Township taxes received by September 30, 2020, shall be assessed a penalty of zero percent (0%) of the taxpayer's tax liability. All late 2020 tax payments for Township taxes received after September 30, 2020, shall be assessed a penalty of ten percent (10%) of the taxpayer's tax liability.

2. Except for the above provisions as it relates to the taxable year 2020, all other Township resolutions and ordinance concerning the collection of taxes under the Local Tax Collection Law remain in full force and effect.

ADOPTED THIS 20th DAY OF APRIL, 2020.

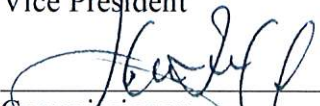
BOARD OF COMMISSIONERS OF
MUHLENBERG TOWNSHIP,
BERKS COUNTY, PENNSYLVANIA



President



Vice President



Commissioner



Commissioner



Commissioner

Attest: 
Secretary

RESOLUTION NO. 2020-10

WHEREAS, the Township of Muhlenberg, County of Berks, Commonwealth of Pennsylvania, (the "Township") is a Township of the First Class and a political subdivision organized and existing under the laws of the Commonwealth of Pennsylvania (the "Commonwealth"); and

WHEREAS, the Township imposes an Amusement Tax under Pennsylvania Local Tax Enabling Act, Act 511 of 1965; and

WHEREAS, the Board of Commissioners recognizes that the finances of many Township business taxpayers subject to the Amusement Tax have been and will be negatively affected by the closure of their businesses and uncertainty regarding the loss of business for a greater part of 2020 because of the restrictions placed on gatherings due to the COVID-19 Pandemic; and

WHEREAS, the Township desires to mitigate the economic impact of COVID-19 and the restrictions related thereto on Township business taxpayers subject to the Amusement Tax by using its discretion to waive the Amusement Tax related to taxable year 2020 for all businesses in the Township and to suspend the collection thereof;

NOW THEREFORE, BE IT RESOLVED AND IT IS HEREBY RESOLVED by the Township of Muhlenberg, Pennsylvania, and the Muhlenberg Township Board of Commissioners, as follows:

1. For taxable year 2020 only, the Township waives its Amusement Tax and suspends the collection thereof.
2. With the exception of the above provisions as it relates to the taxable year 2020, all other Township resolutions and ordinances concerning the collection of taxes under the Local Tax Enabling Act remain in full force and effect.

ADOPTED THIS 20th DAY OF APRIL, 2020.

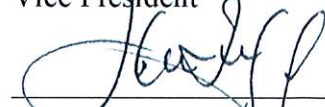
BOARD OF COMMISSIONERS OF
MUHLENBERG TOWNSHIP,
BERKS COUNTY, PENNSYLVANIA



President



Vice President



Commissioner



Commissioner



Commissioner

Attest: 
Secretary