RESOLUTION NO. 042720-4

A RESOLUTION OF THE BOROUGH COUNCIL OF THE BOROUGH OF GETTYSBURG, ADAMS COUNTY, PENNSYLVANIA, EXTENDING THE FILING DEADLINE FOR THE 2020 GETTYSBURG BOROUGH LOCAL SERVICES TAX FIRST QUARTER RETURNS FROM APRIL 30, 2020 TO JUNE 30, 2020 AND FURTHER EXTENDING THE TAX REMITTANCE AND PAYMENT FIRST QUARTER DEADLINES FOR THE 2020 GETTYSBURG BOROUGH LOCAL SERVICES TAX FROM APRIL 30, 2020 TO JUNE 30, 2020.

WHEREAS, by Resolution No. 031920 adopted on March 19, 2020, and pursuant to the authority granted by the provisions of section 7501 of the Pennsylvania Emergency Management Services Code (35 Pa. C.S.A. § 7501) and the provisions of section 10A06 of the Borough Code (8 Pa. C.S.A. § 10A06), the Borough Council of the Borough of Gettysburg ratified, continued and extended the COVID-19 Declaration of Disaster Emergency issued and proclaimed by Mayor Theodore H. Streeter on March 16, 2020 and continuing through April 27, 2020; and

WHEREAS, federal, state and county governments are operating under a Declaration of Emergency due to the COVID-19 disaster emergency, such that federal, state and county taxing authorities have extended the various deadlines for filing federal, state and county taxes due to the economic impact of the virus and the disaster emergency; and

WHEREAS, by Ordinance No. 1342-07, and pursuant to the authority of Act No. 7 of 2007 and The Local Tax Enabling Act (subsequently amended and recodified at 53 P.S. § 6924.101 et seq.), the Borough Council of the Borough of Gettysburg enacted on December 28, 2007 the Borough of Gettysburg Local Services Tax Ordinance (hereinafter referred to as the "Local Services Tax Ordinance"); and

WHEREAS, pursuant to the Local Services Tax Ordinance, beginning in January 1, 2008, a \$52.00 per annum tax was levied and imposed on every individual engaging in an occupation within the jurisdictional limits of the Borough of Gettysburg, which tax is withheld and collected by an individual's employer on a pro rata basis for each payroll period and then remitted by the employer, or paid directly by self-employed individuals, to the Borough's designated collector through quarterly returns on or before dates specified in the Tax Ordinance; and

WHEREAS, the Borough of Gettysburg desires to mitigate the economic impacts of the COVID-19 disaster emergency on Borough taxpayers and Borough businesses that are either not operating or operating with limited staff and employees; and

WHEREAS, the Borough of Gettysburg desires to extend the time periods and deadline dates for employers to file quarterly returns and to remit employer-withheld Borough Local Services Tax quarterly payments of their employees from April 30, 2020 to June 30, 2020 for the first quarter of 2020, and to make quarterly payments of the Local Services Tax by self-employed individuals from April 30, 2020 to June 30, 2020 for the first quarter of 2020.

WHEREFORE, BE IT RESOLVED, that the Borough Council of the Borough of Gettysburg, Adams County, Pennsylvania, does hereby extend the time periods and deadline dates for employers to file quarterly returns and to remit employer-withheld Gettysburg Borough Local Services Tax quarterly payments of their employees from April 30, 2020 to June 30, 2020 for the first quarter of 2020 and for making quarterly payments of the Borough Local Services Tax by self-employed individuals from April 30, 2020 to June 30, 2020 for the first quarter of 2020.

WHEREFORE, BE IT FURTHER RESOLVED, that the Borough Council of the Borough of Gettysburg, Adams County, Pennsylvania does hereby authorize the Borough's designated collector, York Adams Tax Bureau, to accept, without penalty, employer's quarterly returns and remittance of employer-withheld Gettysburg Borough Local Services Tax payments of their employees filed, remitted and received on or before June 30, 2020 for the first quarter of 2020 and of quarterly payments of Borough Local Services Tax made by self-employed individuals paid and received on or before June 30, 2020 for the first quarter of 2020 consistent with the extended quarterly filing, remittance and payment deadlines as set forth herein.

THIS RESOLUTION DULY ADOPTED according to law on this 27th day of April, 2020, at a duly advertised special meeting of the Borough Council of the Borough of Gettysburg, Adams County, Pennsylvania.

BOROUGH OF GETTYSBURG

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b W. Schindel

resident of Borough Council

Attest:

Sara L. Stull, Secretary