

HENDERSON FISCAL COURT
Resolution Number 20-12

A RESOLUTION REGARDING THE EXTENSION OF THE FILING AND PAYMENT DEADLINE FOR TAXES ON NET PROFITS DUE APRIL 15, 2020 AND WAIVER OF INTEREST AND PENALTIES IF PAID IN FULL ON OR BEFORE JULY 15, 2020, AND A NINETY DAY EXTENSION FOR FISCAL YEAR FILERS WHICH ARE DUE MAY 15, 2020 OR JUNE 15, 2020 AND WAIVER OF INTEREST AND PENALTIES IF PAID IN FULL ON OR BEFORE THE EXTENDED DEADLINE.

WHEREAS, the President of the United States and the Governor of Kentucky have both declared a state of emergency in response to the novel coronavirus (COVID-19) pandemic;

WHEREAS, on March 21, 2020 and directly in response to the nationwide effects of COVID-19, the Internal Revenue Service announced tax relief for federal tax returns that are due by April 15, 2020 by automatically extending the tax filing deadline until July 15, 2020 and by deferring payments until July 15, 2020 without penalties and interest (IR 2020-58); and

WHEREAS, the Henderson County Occupational Tax Administrator has recommended the implementation of similar tax relief for local net profit taxes due and collected by his office under Section 220 of the Henderson County Code of Ordinances; and

WHEREAS, the Henderson County Fiscal Court recognizes the local effects of the COVID-19 pandemic including the implementation of state and federal recommendations for social distancing, closing of schools and businesses, and self-quarantining requests all in an effort to prevent the spread of this devastating virus; and

WHEREAS, the Henderson County Fiscal Court further recognizes the financial impact on local businesses, its employees and the citizens resulting from both the state and federal recommendations and, more recently, the necessary actions implemented by Executive Order by Governor Beshear to reduce the spread of COVID-19 in the Commonwealth of Kentucky; and

WHEREAS, in an effort to prevent any additional stress and financial strain on the businesses and citizens of Henderson County during these difficult times, the Henderson County Fiscal Court believes it to be in the best interests of the County to automatically extend the deadline for which net profit taxes are to be filed and to be paid under Section 220 of the Henderson County Code of Ordinances and, additionally, to waive any interest or penalties for net profit tax balances filed and paid on or before the extended due date; and

WHEREAS, the County Judge-Executive, after consultation with the Henderson County Treasurer, has advised the Henderson County Fiscal Court that the financial impact resulting from the proposed extension will not affect the County's ability to deliver the essential services relied upon by its citizens.

NOW, THEREFORE, BE IT RESOLVED by the Fiscal Court, County of Henderson, Kentucky as follows:

1. In order to combat the financial impact of the novel coronavirus (COVID-19) in Henderson County, the deadline to file and to pay net profit taxes by an employer or business entity under Section 220 of the Henderson County Code of Ordinances is hereby automatically extended as follows: for Tax Year 2019 filing deadline of April 15, 2020, the filing deadline is extended until July 15, 2020; for Fiscal Year filing deadline of May 15, 2020, the filing

deadline is extended to August 17, 2020; and, for Fiscal Year filing deadline of June 15, 2020, the filing deadline is extended until September 15, 2020. No further action on behalf of any employer or business entity shall be required for this relief.

2. An employer or business entity who files the required tax documents and, additionally, pays the net profits tax due by the extended deadline set forth above shall not be liable for the penalties and/or interest in Section 220-31 of the Henderson County Code of Ordinances. For any net profit return or report that remains unfiled or for any remaining unpaid net profits tax balance, the penalties and/or interest set forth in Section 220-31 of the Henderson County Code of Ordinances shall begin to accrue the following day after the extended deadline set forth above.
3. The Occupational Tax Administrator shall ensure the tax relief provisions set forth in this Resolution are effectuated.

On reading of the foregoing Resolution, it was moved by Magistrate McCollom, seconded by Magistrate Puttman, that the above Resolution be adopted.


WHEREUPON, the vote was called.

Upon roll call the vote stood:


Magistrate Berry	<u>AYE</u>	Magistrate Moran	<u>AYE</u>
Magistrate Southard	<u>AYE</u>	Magistrate Puttman	<u>AYE</u>
Magistrate McCollom	<u>AYE</u>		

APPROVED by the Henderson Fiscal Court at its special called meeting on March 24, 2020.

ATTEST:



Kurt Wiesen
Fiscal Court Clerk



Brad Schneider
County Judge-Executive