

RESOLUTION 2020-52

A RESOLUTION OF RADNOR TOWNSHIP, DELAWARE COUNTY, PENNSYLVANIA, AMENDING RESOLUTION 2020-45 BY FURTHER EXTENDING THE TEMPORARILY EXTENDED DEADLINE FOR FILING AND PAYMENT OF THE RADNOR TOWNSHIP BUSINESS PRIVILEGE AND MERCANTILE TAX RETURNS FROM JULY 15, 2020 TO SEPTEMBER 15, 2020 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 operating or operating under significant limited conditions as a result of the state of emergency;

WHEREAS, in response to the state of emergency, the Radnor Township Board of Commissioners adopted Resolution 2020-45 on March 25, 2020, temporarily extending the filing and payment of Business Taxes to July 15, 2020 for all taxpayers and now desires to further extend the deadline to September 15, 2020;

WHEREAS, the Radnor Township Code, specifically Section 260, Articles II and III, require that all businesses file and pay the local business privilege and/or mercantile taxes by May 15 of each year;

WHEREAS, the Radnor Township Code, specifically Section 260, Articles II and III, require that all businesses pay an estimated tax for the current year in an amount equal to the prior year tax due;

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

NOW, THEREFORE, it is hereby *RESOLVED* by the Radnor Township Board of Commissioners that temporary deadlines for the filing and payment of the Final 2019/Estimated 2020 Business Tax Returns be established as follows:

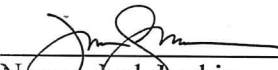
1. The filing and payment deadline for Final 2019/Estimated 2020 Business Privilege and Mercantile Tax Returns are to be further extended, beyond the temporary filing and payment deadlines established by the Internal Revenue Service of July 15, 2020, to September 15, 2020.
2. Any payment made for the Final 2019/Estimated 2020 Business Privilege and Mercantile Tax Returns consistent with the newly established deadline of September 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. Payments for estimated 2020 taxes will be further reduced and not have to be estimated at 80% of the 2019 tax, but rather may be further reduced to no less than 50% of the 2019 tax without incurring penalty.
4. The extended payment deadline will not apply to delinquent filings or taxes for years prior to 2019 or to Local Services Tax or Amusement Tax or Township fees.
5. This resolution does not change the subject or the base rate of tax.
6. The Township may adjust its filing and payment deadlines without further resolution should the Internal Revenue Service make further adjustments, consistent with past practices. Such adjustments by the Township will be posted on the Finance Department section of the Township website.

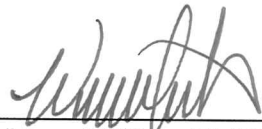
SO RESOLVED, this 13th day of April, A.D., 2020

RADNOR TOWNSHIP

By:


Name: Jack Darkin
Title: President

ATTEST:


Name: William M. White
Title: Acting Township Manager / Secretary