EXECUTIVE ORDER **NO. \_\_\_\_\_\_\_\_\_**

**\_\_\_\_\_\_\_\_\_\_\_\_, 2020**

EXECUTIVE ORDER REGARDING THE EXTENSION OF THE PAYMENT DEADLINE FOR CERTAIN FEES AND TAXES AND WAIVER.

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, the Mayor of the City of \_\_\_\_\_\_\_\_\_ declared a State of Emergency on \_\_\_\_\_\_\_\_\_, 2020 based upon the COVID-19 virus outbreak;

WHEREAS, on March 18, 2020 and directly in response to the nationwide effects of COVID-19, the Internal Revenue Service announced tax payment relief for federal tax returns that are due by April 15, 2020 by automatically extending the tax payment deadline until July 15, 2020;

WHEREAS, on March 30, 2020 Governor Beshear signed SB 150 which codified the authority of taxing districts to suspend collection of certain taxes during the state of emergency;

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

WHEREAS, the City of \_\_\_\_\_\_\_\_ 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;

WHEREAS, in an effort to prevent any additional financial strain on the businesses and citizens of City of \_\_\_\_\_\_\_\_ during these difficult times, the City of \_\_\_\_\_\_\_\_\_ finds it to be in the best interests of the City to automatically extend the deadline for which (gross/net) receipts taxes are to be paid under Ordinance No. \_\_\_\_\_\_\_ of the City of \_\_\_\_\_\_\_ Code of Ordinances until July 15, 2020 or, if changed or altered by the federal government in the future, to the then current deadline and, additionally, to waive any interest or penalties for gross receipts tax balances paid on or before the extended due date; and

NOW, THEREFORE, BE IT ORDERED AS FOLLOWS

1. In order to combat the financial impact of the novel coronavirus (COVID-19) in the City of \_\_\_\_\_\_\_\_\_\_\_, the filing of returns and the payment of (gross/net) receipts taxes by an employer or business entity for a current filing obligation under Tax Years ending on or before December 31, 2019, and those employers or business entities with fiscal tax years ending on or before February 29, 2020, under Ordinance \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of the City of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Code of Ordinances are hereby automatically extended to the same time established by the federal government and Internal Revenue Service, which is currently July 15, 2020. Should the federal government or the Internal Revenue Service change or amend these filing and payment deadlines, the City of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ adopts all future changes and incorporates any future deadlines into this Executive Order. No further action on behalf of any employer or business entity shall be required for this payment extension relief.
2. An employer or business entity who pays the (gross/net) receipts tax due on or before July 15, 2020 (or subsequent deadline adopted as set forth in Paragraph 1 hereinabove) shall not be liable for the penalties and/or interest in Ordinance \_\_\_\_\_\_\_\_\_\_\_\_ of the City of \_\_\_\_\_\_\_\_\_\_\_ Code of Ordinances. For any remaining unpaid gross receipts tax balance, the penalties and interest set forth in Ordinance \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ shall begin to accrue the day after the extension period established in Paragraph 1 above.
3. In order to combat the financial impact of the novel coronavirus (COVID-19) in the City of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, the payment of occupational taxes by an employer for the quarter ended March 31, 2020, and the month ended March 31, 2020, under Ordinance \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of the City of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Code of Ordinances, is hereby automatically extended from April 30, 2020 until May 31, 2020. No further action on behalf of any employer shall be required for this payment extension relief.
4. An employer or business entity who pays the occupational tax due on or before May 31, 2020 shall not be liable for the penalties and/or interest in \_\_\_\_\_\_\_\_\_\_\_ of the City of \_\_\_\_\_\_\_ Code of Ordinances. For any remaining unpaid occupational tax balance, the penalties and interest set forth in Ordinance No. \_\_\_\_\_\_\_\_\_\_ shall begin to accrue on June 1, 2020, unless otherwise extended by federal or state action.
5. In order to combat the financial impact of the novel coronavirus (COVID-19) in the City of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, the payment of alcohol beverage control regulatory fees by an employer for the quarter ended March 31, 2020, under Ordinance \_\_\_\_\_\_\_\_\_\_\_\_ of the City of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Code of Ordinances, is hereby automatically extended from April 30, 2020 until May 31, 2020. No further action on behalf of any employer shall be required for this payment extension relief.
6. An employer or business entity who pays alcohol beverage control regulatory fees due on or before May 31, 2020 shall not be liable for the penalties and/or interest in Ordinance \_\_\_\_\_\_\_\_\_\_\_\_ of the City of\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Code of Ordinances. For any remaining unpaid alcohol beverage control regulatory fee balance, the penalties and interest set forth in Ordinance No. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_shall begin to accrue on June 1, 2020.

Signed on this the \_\_\_ day of \_\_\_\_\_\_\_\_\_, 2020.

Mayor\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

City of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_