

**MIDDLETOWN TOWNSHIP
DELAWARE COUNTY, PENNSYLVANIA**

ORDINANCE NO. 824

AN EMERGENCY ORDINANCE OF THE TOWNSHIP OF MIDDLETOWN, DELAWARE COUNTY, PENNSYLVANIA AUTHORIZED UNDER SECTION 213(C) OF THE HOME RULE CHARTER, EXTENDING THE REQUIRED FILING DEADLINES FOR FINAL 2019 TAX RETURNS UNDER THE CODE OF ORINANCES OF THE TOWNSHIP OF MIDDLETOWN, DELAWARE COUNTY, PA, CHAPTER 215, TAXATION, MERCANTILE TAX ORDINANCE, SECTION 215-6(C)(1), AND MIDDLETOWN BUSINESS PRIVILEGE TAX ORDINANCE, SECTION 215-20.B(1) AND (2), TO JULY 15, 2020, DUE TO THE EFFECTS OF THE COVID-19 PANDEMIC.

WHEREAS, on March 14, 2020 the Township of Middletown, County of Delaware, Pennsylvania enacted a Declaration of Emergency due to the situation caused by the Coronavirus COVID-19 pandemic, which Declaration of Emergency was reenacted with additional provisions on March 31, 2020; and

WHEREAS, on or about March 21, 2020 the U.S. Internal Revenue Service extended the 2020 Federal Filing and Payment Deadline for Federal Taxes to July 15, 2020 due to the situation caused by the Coronavirus COVID-19 pandemic; and

WHEREAS, in recognition of the fact that many Mercantile and Business Privilege Tax final returns require supporting documentation in the form of Federal tax returns; and

WHEREAS, the Township's Home Rule Charter requires that changes to establish, levy and collect taxes, and increase or decrease the rate of existing taxes is accomplished by Ordinance; and

WHEREAS, Emergency Ordinance No. 820 was adopted by the Township of Middletown on April 1, 2020, and thereafter reenacted on April 27, 2020 by Emergency Ordinance No. 821, extending the required filing deadlines for final 2019 tax returns for the Township Mercantile Tax and Business Privilege Tax from April 15, 2020 to July 15, 2020; and

WHEREAS, Emergency Ordinance No. 821 expired on May 22, 2020; and

WHEREAS, Township Council desires to reenact Emergency Ordinance No. 820, as reenacted by Emergency Ordinance No. 821, in order to extend the required filing deadlines for final 2019 tax returns for the Township Mercantile Tax and Business Privilege Tax by enacting this Emergency Ordinance No. 824.

The Council of the Township of Middletown, Delaware County, Pennsylvania, hereby ENACTS AND ORDAINS this Emergency Ordinance as follows:

Section 1.

The Middletown Township Code of Ordinances, Chapter 215, Taxation, Article I, Mercantile Tax, Section 215-6.C(1), shall be and is hereby amended to grant an extension of the deadline for the required filing date of the final tax return for the 2019 tax year only from April 15, 2020 to July 15, 2020.

Section 2.

The Middletown Township Code of Ordinances, Chapter 215, Taxation, Article II, Business Privilege Tax, Section 215-20.B(1) and (2), shall be and is hereby amended to grant an extension of the deadline for the required filing date of the final tax return for the 2019 tax year only from April 15, 2020 to July 15, 2020.

Section 3.

If any section, subsection, sentence, clause, phrase or word of this Ordinance is for any reason held invalid or unconstitutional by any courts of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not render this Ordinance invalid.

Section 4.

This Emergency Ordinance shall be effective immediately.

ENACTED AND ORDAINED by the Council of Middletown Township, Delaware County, Pennsylvania, this 8th day of June 2020 at a regularly scheduled public meeting.

Attest: Vincent M. Visoskas
Vince Visoskas
Acting Township Manager

TOWNSHIP OF MIDDLETOWN

By:



Mark Kirchgasser
Council Chairman