

**MIDDLETOWN TOWNSHIP  
DELAWARE COUNTY, PENNSYLVANIA**

**ORDINANCE NO. 830**

**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 2020 TAX RETURNS UNDER THE CODE 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, SECTIONS 215-18 AND 215-20.B, TO MAY 17, 2021, DUE TO THE EFFECTS OF THE COVID-19 PANDEMIC.**

**WHEREAS**, on or about March 17, 2021 the U.S. Internal Revenue Service extended the Federal Filing and Payment Deadline for 2020 Federal Taxes to May 17, 2021 due to the situation caused by the Coronavirus COVID-19 pandemic;

**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;

**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;

**WHEREAS**, Emergency Ordinance No. 829 was adopted by the Township of Middletown on April 12, 2021, extending the required filing deadlines for final 2020 tax returns for the Township Mercantile Tax and Business Privilege Tax from April 15, 2021 to May 17, 2021;

**WHEREAS**, Emergency Ordinance No. 829 automatically expires on May 12, 2021; and

**WHEREAS**, Township Council desires to reenact Emergency Ordinance No. 829 in order to extend the required filing deadlines for final 2020 tax returns for the Township Mercantile Tax and Business Privilege Tax by enacting this Emergency Ordinance No. 830.

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

**Section 1**

The Code of the Township of Middletown, 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 2020 tax year only from April 15, 2021 to May 17, 2021. This extension shall not apply to any future tax year final return required filing dates set forth in Chapter 215, Article I of the Code of the Township of Middletown.

**Section 2**

The Code of the Township of Middletown, Chapter 215, Taxation, Article II, Business Privilege Tax, Sections 215-18 and 215-20.B shall be and are hereby amended to grant an extension of the deadline for the required filing date of the final return of tax for the 2020 tax year only from April 15, 2021 to May 17, 2021. This extension shall not apply to any future tax year final return required filing dates set forth in Chapter 215, Article II of the Code of the Township of Middletown.

**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 10<sup>th</sup> day of May 2021.


ATTEST:

By:

  
John McMullan  
Township Manager

TOWNSHIP OF MIDDLETOWN COUNCIL

By:

  
Mark Kirchgasser  
Council Chairman