

**UPPER MORELAND TOWNSHIP
MONTGOMERY COUNTY, PENNSYLVANIA**

RESOLUTION NO. R-2021-10

A RESOLUTION OF UPPER MORELAND TOWNSHIP, MONTGOMERY COUNTY, PENNSYLVANIA, EXTENDING THE FILING OF RETURNS AND PAYMENT DEADLINE FOR THE UPPER MORELAND TOWNSHIP 2020 FINAL/2021 ESTIMATED MERCANTILE AND BUSINESS PRIVILEGE TAX FROM MAY 1, 2021 TO JUNE 1, 2021 AS A RESULT OF COVID-19.

WHEREAS, on March 6, 2020, Governor Tom Wolf issued a Proclamation of Disaster Emergency in the Commonwealth of Pennsylvania as a result of a novel coronavirus (“COVID-19”) and has issued four subsequent 90-day renewals of the same; and

WHEREAS, on March 17, 2020, the President of the Upper Moreland Township Board of Commissioners issued a Proclamation of Disaster Emergency pursuant to the provisions of Section 7501(b) of the Pennsylvania Emergency Management Services Code, 35 Pa. C.S. 7101, et seq., and has issued four subsequent 90-day renewals of the same; and

WHEREAS, On March 18, 2020, Governor Tom Wolf expanded the Disaster Emergency Declaration by ordering all non-essential Pennsylvania businesses to shut down operations in an attempt to combat the spread of the COVID-19 virus, and has to date yet to fully lift all operational restrictions placed upon non-essential businesses due to the continuing spread of the COVID-19 virus; and

WHEREAS, the Township recognizes that COVID-19 has created unprecedent hardship on businesses and desires to help mitigate the effects of the crisis by allowing businesses extra time to file and pay the Upper Moreland Township Business Privilege Tax; and

WHEREAS, pursuant to the provisions of Section 7501(d) of the Pennsylvania Emergency Management Services Code, 35 Pa. C.S. § 7501(d), Upper Moreland Township is authorized to exercise the powers contained in Section 7501(d) in light of the exigencies of the emergency situation without regard to time-consuming procedures and formalities prescribed by law pertaining to the levying of taxes.

NOW THEREFORE, BE IT RESOLVED by the Board of Commissioners of Upper Moreland Township this 5th day of April, 2021, that:

The deadline for filing the Upper Moreland Township 2020 Final/ 2021 Estimated Mercantile and Business Privilege Tax return and payment has been extended from May 1, 2021 to June 1, 2021.

All penalty and interest for the late filing of the 2020 Final/ 2021 Estimated Mercantile and Business Privilege Tax return and payment applicable under the Upper Moreland Township Business Tax Ordinances including, Sections 310-19 and 310-43, shall

commence if said filing and payments are not received by June 1, 2021. Taxpayers who file an incorrect 2020 Final/ 2021 Estimated Mercantile and Business Privilege Tax return shall also be liable for all applicable penalty and interest for any incorrect filing or payment consistent with past practices of the Township.

This tax extension does not apply to any delinquent taxes or delinquent tax returns that are due or would have been due prior to May 1, 2021, nor does it apply to any other local taxes imposed or collected unless otherwise extended by separate resolution or other law.

DULY PRESENTED AND ADOPTED by the Board of Commissioners of Upper Moreland Township, Montgomery County, Pennsylvania, this 5th day of April, 2021.

Attest:



Matthew H. Candland, Secretary

**UPPER MORELAND TOWNSHIP
BOARD OF COMMISSIONERS**



Kevin C. Spearing, President