

EXECUTIVE ORDER
NO. 2020 - 03
March 26, 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 Marion declared a State of Emergency on March 16, 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; and

WHEREAS, the City of Marion Treasurer has recommended the implementation of similar tax relief for local gross receipts taxes due and collected by her office under §110.22 of the City of Marion Code of Ordinances;

WHEREAS, the City of Marion 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 Marion 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 Marion during these difficult times, the City of Marion believes it to be in the best interests of the City to automatically extend the deadline for which gross receipts taxes are to be paid under Ordinance No. §110.25 of the City of Marion 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

WHEREAS, effective March 19, 2020, Governor Beshear entered an Executive Order which allows all alcohol beverage licenses expiring on April 30, 2020 to remain in effect until May 31, 2020 with continued sales during that time, and the City of Marion shall extend the time frame to renew any alcoholic beverage control licenses to be renewed with the time table ordered by Governor Beshear.

WHEREAS, the City Manager after consultation with the Treasurer, has advised the Mayor that the financial impact resulting from the proposed extension will not affect the City's ability to deliver the essential services relied upon by its citizens.

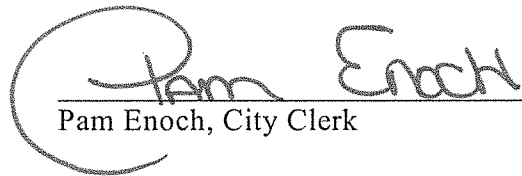
NOW, THEREFORE, BE IT ORDERED AS FOLLOWS

1. In order to combat the financial impact of the novel coronavirus (COVID-19) in the City of Marion, the filing of returns and the payment of gross receipts taxes by an employer or business entity for a current filing obligation under Tax Years ending on or before December 31, 2019, is 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 Marion 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 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 110.26(B) of the City of Marion Code of Ordinances. For any remaining unpaid gross receipts tax balance, the penalties and interest set forth in Ordinance No. 110.26(B) shall begin to accrue the day after the extension period established in Paragraph 1 above.
3. Alcoholic Beverage licenses expiring on April 30, 2020, shall remain in effect for an additional thirty (30) days and authorize alcoholic beverage sales until May 31, 2020. Thereafter, licensees must submit applications to the City of Marion to continue with alcoholic beverage sales.
4. 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 as provided for the City of Marion Code of Ordinances. For any remaining unpaid alcohol beverage control regulatory fee balance, the penalties and interest set forth in shall begin to accrue on June 1, 2020.
5. The Treasurer shall ensure the tax relief provisions set forth in this Executive Order are effectuated.

Dated this 26 day of March, 2020.



Jared Byford, Mayor



Pam Enoch, City Clerk