

**RESOLUTION NO. 06-2020**

**A RESOLUTION OF THE BOROUGH COUNCIL OF THE  
BOROUGH OF NEW OXFORD, ADAMS COUNTY,  
PENNSYLVANIA, EXTENDING THE FILING DEADLINE FOR  
THE 2020 LOCAL SERVICES TAX FIRST QUARTER RETURNS  
FROM APRIL 30, 2020 TO JUNE 30, 2020 AND FURTHER  
EXTENDING THE TAX REMITTANCE AND PAYMENT FIRST  
QUARTER DEADLINES FOR THE 2020 LOCAL SERVICES  
TAX FROM APRIL 30, 2020 TO JUNE 30, 2020.**

**WHEREAS**, by Resolution No. 04-2020 adopted on April 6, 2020, and pursuant to the authority granted by the provisions of section 7501 of the Pennsylvania Emergency Management Services Code (35 Pa. C.S.A. § 7501) and the provisions of section 10A06 of the Borough Code (8 Pa. C.S.A. § 10A06), the Borough Council of the Borough of New Oxford ratified Declarations of Disaster Emergency issued and proclaimed by Mayor James R. Eisenhart II on March 20, 2020, March 27, 2020 and April 3, 2020, and continued and extended the April 3, 2020 Declaration of Disaster Emergency continuing until and through May 4, 2020; and

**WHEREAS**, federal, state and county governments are operating under a Declaration of Emergency due to the COVID-19 disaster emergency, such that federal, state and county taxing authorities have extended the various deadlines for filing federal, state and county taxes due to the economic impact of the virus and the disaster emergency; and

**WHEREAS**, by Ordinance No. 427, and pursuant to the authority of Act No. 7 of 2007 and The Local Tax Enabling Act (subsequently amended and recodified at 53 P.S. § 6924.101 et seq.), the Borough Council of the Borough of New Oxford enacted the Borough of New Oxford Local Services Tax Ordinance (hereinafter referred to as the "Local Services Tax Ordinance"); and

**WHEREAS**, pursuant to the Local Services Tax Ordinance, beginning in January 1, 2009, a \$52.00 per annum tax was levied and imposed on every individual engaging in an occupation within the jurisdictional limits of the Borough of New Oxford, which tax is collected by an individual's employer on a pro rata basis for each payroll period and then remitted by the employer, or paid directly by self-employed individuals, to the Borough's designated collector through quarterly returns on or before dates specified in the Tax Ordinance; and

**WHEREAS**, the Borough of New Oxford desires to mitigate the economic impacts of the COVID-19 disaster emergency on Borough taxpayers and Borough businesses that are either not operating or operating with limited staff and employees; and

**WHEREAS**, the Borough of New Oxford desires to extend the time periods and deadline dates for filing of quarterly returns and remittance of withheld employee Borough Local Services Tax quarterly payments by employers from April 30, 2020 to June 30, 2020 for the first quarter of 2020, and for making quarterly payments of the Local Services Tax by self-employed individuals from April 30, 2020 to June 30, 2020 for the first quarter of 2020.

**WHEREFORE, BE IT RESOLVED**, that the Borough Council of the Borough of New Oxford, Adams County, Pennsylvania, does hereby extend the time periods and deadline dates for the filing of quarterly returns and the remittance of withheld employee Borough Local Services Tax quarterly payments by employers from April 30, 2020 to June 30, 2020 for the first quarter of 2020 and for making quarterly payments of the Local Services Tax by self-employed individuals from April 30, 2020 to June 30, 2020 for the first quarter of 2020.

**WHEREFORE, BE IT FURTHER RESOLVED**, that the Borough Council of the Borough of New Oxford, Adams County, Pennsylvania does hereby authorize the Borough's designated collector, York Adams Tax Bureau, to accept, without penalty, quarterly returns and remittance of withheld employee Local Services Tax payments by employers filed, remitted and received on or before June 30, 2020 for the first quarter of 2020 and of quarterly payments of Local Services Tax made by self-employed individuals paid and received on or before June 30, 2020 for the first quarter of 2020 consistent with the extended quarterly filing, remittance and payment deadlines as set forth herein.

**THIS RESOLUTION DULY ADOPTED** according to law on this 6<sup>th</sup> day of April, 2020, at a duly advertised monthly general business meeting of the Borough Council of the Borough of New Oxford, Adams County, Pennsylvania.

**BOROUGH OF NEW OXFORD**

By:   
Dorothy M. Robinson  
President of Borough Council

Attest:

  
Tania K. Kepner, Secretary/Treasurer