

EXECUTIVE ORDER NO. 2020-003

EXECUTIVE ORDER REGARDING THE EXTENSION OF THE PAYMENT DEADLINE FOR TAXES ON NET PROFITS DUE APRIL 15, 2020 AND WAIVER OF INTEREST AND PENALTIES IF PAID IN FULL ON OR BEFORE JULY 15, 2020.

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 Nicholasville declared a State of Emergency on March 19, 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, on March 20, 2020 and directly in response to the nationwide effects of COVID-19, the Internal Revenue Service announced tax filing relief for federal tax returns that were due by April 15, 2020 by automatically extending the tax filing deadline until July 15, 2020; and

WHEREAS, the City of Nicholasville's Finance Director has recommended the implementation of similar tax relief for local net profit taxes due and collected under Chapter 27, *Occupational License Taxes* of the City of Nicholasville Code of Ordinances;

WHEREAS, the City of Nicholasville recognizes the local effects of the COVID-19 pandemic including the implementation of state and federal recommendations for social distancing, closing of businesses, and self-quarantining requests all in an effort to prevent the spread of this devastating virus;

WHEREAS, the City of Nicholasville 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;

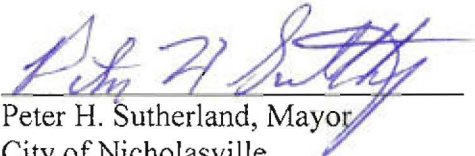
WHEREAS, in an effort to prevent any additional financial strain on the businesses and citizens of City of Nicholasville during these difficult times, the City of Nicholasville believes it to be in the best interests of the City to automatically extend the deadline for which net profit taxes are to be filed and paid under Chapter 27, *Occupational License Taxes* of the City of Nicholasville Code of Ordinances until July 15, 2020 and, additionally, to waive any interest and/or penalties for net profit tax balances paid on or before the extended due date; and

WHEREAS, the Finance Director has advised 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 Nicholasville, the filing and payment of net profit taxes by an employer or business entity for Tax Year 2019 under Chapter 27, *Occupational License Taxes* of the City of Nicholasville Code of Ordinances is hereby automatically extended from April 15, 2020 until July 15, 2020. 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 files and pays the net profits tax due on or before July 15, 2020 shall not be liable for the penalties and/or interest in Chapter 27, *Occupational License Taxes* of the City of Nicholasville Code of Ordinances. For any remaining unfiled returns and/or unpaid net profits tax balance, the penalties and interest set forth in Chapter 27, *Occupational License Taxes* of the City of Nicholasville Code of Ordinances shall begin to accrue on July 16, 2020.
3. The Tax Administrator shall ensure the tax relief provisions set forth in this Executive Order are effectuated.

Signed this 24th day of March 2020.


Peter H. Sutherland, Mayor
City of Nicholasville

ATTEST:


Kathy Walker,
City Clerk

