



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF COMMUNITY & ECONOMIC DEVELOPMENT

April 7, 2021

Dear PA Municipal Officials:

The Department of Community and Economic Development appreciates and shares the concern of local governments regarding the unusual circumstances related to the COVID-19 pandemic on the annual April 15th deadline for the filing and payment of local taxes.

While DCED has the authority under the Local Tax Enabling Act to provide guidance and oversight with regard to certain local tax issues, our department lacks the legal authority to extend the statutory filing and payment deadline. You may recall that, last year, Act 10 of 2020 granted DCED the power to “coordinate” with local governments on an extension of the deadline without interest or penalties. However, that authority expired on July 31, 2020.

In the absence of DCED’s ability to assist local governments in a similar manner this year, local governments may wish to consult with their solicitors on whether and how they might explore alternatives to waive interest and/or penalties for local tax filings and payments that are made on or before May 17, 2021, which is the extension for filing federal and state taxes.

This letter is not intended to constitute legal advice or have the weight or effect of law, but we hope that it is helpful during this challenging time. If you wish to discuss this issue further, please do not hesitate to call our Center for Local Government Services at 888-223-6837.

Sincerely,

A handwritten signature in black ink, appearing to read "Dennis M. Davin".

Dennis M. Davin
Secretary