**WARREN COUNTY TAX COLLECTION COMMITTEE**

**WARREN COUNTY, PENNSYLVANIA**

**RESOLUTION NO. \_\_\_\_ of 2021**

IN THE ABSENCE OF AN EXTENSION OF THE DEADLINE FOR FILING LOCAL EARNED INCOME TAXES, A RESOLUTION OF THE WARREN COUNTY TAX COLLECTION COMMITTEE, WARREN COUNTY, PENNSYLVANIA, TO WAIVE PENALTIES, INTEREST AND LATE FEES FOR LOCAL EARNED INCOME TAXES FILED FROM APRIL 16, 2021 UNTIL MAY 17, 2021, OR ANY OTHER DATE THAT MAY BE LATER ESTABLISHED BY THE IRS OR PA DEPARTMENT OF REVENUE.

**WHEREAS**, on January 31, 2020, President Donald J. Trump issued an Executive Order declaring a public health emergency in the United States due to the ongoing COVID-19 pandemic; and

**WHEREAS**, on March 6, 2020, Pennsylvania Governor Tom Wolf declared a Proclamation of Disaster Emergency due to the COVID-19 pandemic and extended said Proclamation of Disaster Emergency to May 20, 2021 through a Fourth Amendment issued on February 19, 2021; and

**WHEREAS**, the Internal Revenue Service and the Pennsylvania Department of Revenue have extended the filing deadline for Individual Tax Filings from April 15, 2021 until May 17, 2021 due to the ongoing COVID-19 pandemic; and

**WHEREAS**, the Governor of Pennsylvania and/or the Pennsylvania General Assembly have not yet authorized or enacted an extension of the filing deadline for local earned income taxes; and

**WHEREAS**, the Warren County Tax Collection Committee (“WCTCC”), pursuant to its authority as a local taxing entity, desires to waive penalties, interest and late fees for local earned income taxes filed from April 16, 2021 until May 17, 2021, or any other date that may be later established by the IRS or PA Department of Revenue; and

**WHEREAS**, the WCTCC believes that this action will be beneficial to the residents of the Warren County Tax Collection District.

**NOW THEREFORE**, this 13th day of April, 2021, **BE IT RESOLVED** by the Warren County Tax Collection Committee, Warren County, Pennsylvania, as follows:

1. In the absence of an extension of the deadline for filing local earned income taxes and to the extent that the WCTCC has the power to waive penalties, interest and late fees for local earned income taxes, the WCTCC hereby waives penalties, interest and late fees for local earned income taxes filed from April 16, 2021 until May 17, 2021, or any other date that may be later established by the IRS or PA Department of Revenue.
2. The Secretary of the WCTCC is hereby directed to notify the Tax Collector and each Tax Collection District within the Warren County Tax Collection District of the existence of this Resolution and to provide a copy of the same, within five (5) days of the passage of this Resolution.

**RESOLVED, ENACTED, AND ADOPTED** at a meeting duly assembled of the Warren County Tax Collection Committee on April 13, 2021.

WARREN COUNTY TAX COLLECTION COMMITTEE

By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Arden Knapp, Chairman

I hereby certify Resolution No. \_\_\_\_\_\_\_\_ of 2021 was adopted by the Warren County Tax Collection Committee at its meeting of April 13, 2021, and that the above is a true and correct copy of said Resolution.

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 SECRETARY