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DAVID L. LYNE
Occupational License Manager

KATIE SCHALLER-WARD
Assistant City Manager/CFO

FINANCE DEPARTMENT

March 24, 2020

Dear Tax Preparer:

The City of Bowling Green will be following the Internal Revenue Service's relief to individuals and businesses in response to the COVID-19 Outbreak. The filing and payment deadline for **City Net Profit Returns with a due date of April 15, 2020, May 15, 2020 and June 15, 2020** will be automatically extended until July 15, 2020. Late fees on returns with these due dates will be waived until the extended due date of July 15, 2020.

Businesses requiring a six month extension of time to file until October 15, 2020 must submit the City Extension Request Form along with a copy of the Federal Extension Request Form. The Extension must be accompanied by an Estimated Payment equal to 90% of the estimated tax due or an amount equal to 100% of the total liability of the most recent year, but cannot be less than the \$30 minimum. **These forms and payments must also be submitted by the extended due date of July 15, 2020.**

Taxpayers may also continue to file and pay their City Net Profit License Fee Returns by the original due date of April 15, 2020. Net Profit Return Forms and City Extension Request Forms may be found on the City's website www.bgky.org.

All City Employee Wage Withholding Tax returns and payments must continue to be submitted by the original due dates to avoid late fees.

Sincerely,

Katie Schaller-Ward
Assistant City Manager/CFO

David L. Lyne
Occupational License Manager

EXECUTIVE ORDER NO. 2020-1

EXECUTIVE ORDER REGARDING EXTENSION OF THE DEADLINE FOR THE FILING OF NET PROFIT RETURNS, PAYMENT OF NET PROFIT FEES AND THE 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 and the Governor of Kentucky recently ordered all non-essential businesses to close to the public; and,

WHEREAS, Mayor Bruce Wilkerson, in cooperation with County Judge Executive Mike Buchanan, declared a State of Emergency in Warren County and Bowling Green based upon the COVID-19 virus outbreak; and,

WHEREAS, 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, Katie Schaller-Ward, the City of Bowling Green Chief Financial Officer, has recommended the implementation of similar tax relief for local net profit fees due and collected by her office under Chapter 18 of the City of Bowling Green Code of Ordinances; and,

WHEREAS, the City of Bowling Green 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 and recognizes the financial impact on local businesses from federal and state recommendations and orders; and,

WHEREAS, in an effort to prevent any additional financial strain on the businesses and residents of the City of Bowling Green during these difficult times, the City of Bowling Green believes it to be in the best interests of the City to automatically extend the deadline for which net profit returns are to be filed and the fees are to be paid under Chapter 18 of the City Code of Ordinances for an additional three months until July 15, 2020, and, additionally, to waive any interest or penalties for net profit fee balances paid on or before July 15, 2020; and

WHEREAS, the City Manager after consultation with the Chief Financial Officer, 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 residents.

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 Bowling Green, the filing of a net profit return and the payment of net profit fees by any person or business entity required to file and pay a net profit return with the City pursuant to Chapter 18 of the City Code of Ordinances is hereby automatically extended to July 15, 2020. No

further action on behalf of any person or business entity shall be required for this payment extension relief.

2. Any person or business entity who files the net profit return and pays the net profits fees due on or before July 15, 2020, shall not be liable for the penalties and/or interest set out in Chapter 18 of the City Code of Ordinances. For any remaining unpaid net profits fee balance, the penalties and interest set forth in Chapter 18 shall begin to accrue after July 15, 2020.

3. The Chief Financial Officer is authorized and directed to carry out this Executive Order, including providing notice to those persons and business entities affected by this Executive Order.

Signed this 23rd day of March 2020.

Bruce Wilkerson

Bruce Wilkerson, Mayor
City of Bowling Green

ATTEST:

Ashley Jackson

Ashley Jackson, City Clerk