



**OFFICE OF THE MAYOR
CITY OF COVINGTON**

Joseph U. Meyer
Mayor

Covington City Hall
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**EXECUTIVE ORDER
CITY OF COVINGTON, KENTUCKY**

EXECUTIVE ORDER NO. 2020-EO-05

EXTENSION OF TAX FILING DEADLINE

WHEREAS, on March 19, 2020, Mayor Joseph U. Meyer signed Executive Order 2020-EO-01, declaring a state of emergency in the City of Covington due to the outbreak of COVID-19 virus, a public health emergency; and

WHEREAS, applicable Kentucky laws authorize a mayor to exercise emergency powers to efficiently and effectively provide for the health, safety and welfare of citizens; and

WHEREAS, Covington businesses will be impacted financially by the outbreak of COVID-19 virus and associated government directives and orders; and

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 filing and payment deadline until July 15, 2020 (IR 2020-58);

WHEREAS, on March 22, 2020 and directly in response to the nationwide effects of COVID-19, Governor Beshear mirrored a move by the federal government by delaying the tax filing deadline by three months from April 15 to July 15;

WHEREAS, the City of Covington Finance Director has recommended the implementation of similar tax relief for local net profit taxes due and collected by his office under Chapter 110, *Business and Occupation License Fees*, Ordinance No. 110.07 of the City of Covington Code of Ordinances; and

WHEREAS, the City of Covington 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

WHEREAS, the City of Covington further recognizes the financial impact on local businesses, employees and its 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; and

WHEREAS, in an effort to prevent any additional financial strain on the businesses and citizens of the City of Covington during these difficult times, the City of Covington believes it to be in the best interests to automatically extend the deadline for which net profit taxes are to be paid under Ordinance No. 110.07 of the City of Covington Code of Ordinances by ninety (90) days; and

WHEREAS, the City Manager after consultation with the Finance Director, 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 citizens.

NOW and therefore, I, Joseph U. Meyer, pursuant to the authority vested in me as Mayor of the City of Covington, Kentucky by KRS Chapter 39A, KRS 39B, and in furtherance of the declaration set forth in Executive Order 2020-EO-01, hereby order:

1. In order to combat the financial impact of the novel coronavirus (COVID-19) in the City of Covington, the payment of net profit taxes by an employer or business entity for Tax Year 2019 under Ordinance 110.07 of the City of Covington Code of Ordinances is hereby automatically extended from April 15, 2020 until July 15, 2020. For Fiscal Year filing deadline of May 15, 2020, the filing deadline is extended to August 17, 2020 and for Fiscal Year filing deadline of June 15, 2020, the filing deadline is extended to September 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 pays the net profits tax due on or before July 15, 2020 or Fiscal Year filers covered under this Order which pays on or before the modified deadline shall not be liable for the penalties and/or interest in Ordinance 110.99 of the City of Covington Code of Ordinances. For any remaining unpaid net profits tax balance, the penalties and interest set forth in Ordinance No. 110.99 shall begin to accrue on July 16, 2020 or for Fiscal Year filers covered under this Order one day after the modified deadline.
3. The Finance Director shall ensure the tax relief provisions set forth in this Executive Order are effectuated.

This Order shall remain in effect until terminated by the issuance of another Executive

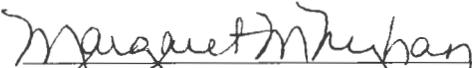
Order when I determine that a state of emergency no longer exists and the exercise of extraordinary measures are no longer required for the protection of the public health, safety and welfare.

THIS ORDER IS EFFECTIVE MARCH 25, 2020 AND SHALL REMAIN IN EFFECT UNTIL RESCINDED BY EXECUTIVE ORDER.

Signed on this the 25 day of March, 2020,


Joseph U. Meyer, Mayor

Attest:


Margaret M. Nyhan, City Clerk

3-25-20
Date