

ORDINANCE 2020-01

AN ORDINANCE DECLARING AN EMERGENCY AND AMENDING THE FILING DUE DATE FOR 2019 OCCUPATIONAL TAX RETURNS

WHEREAS, states of emergencies have been declared by the executives of the federal, state, and local government due to the Coronavirus Pandemic and the negative effects it has had on business and society;

WHEREAS, the Internal Revenue Service and the Kentucky Department of Revenue have extended filing deadlines for 2019 income tax returns from April 15 to July 15, 2020;

WHEREAS, the Marshall County Fiscal Court previously enacted Ordinance No. 2007-04, which therein established a return due date of April 15th of each year for those occupational tax returns not calculated on a fiscal year basis;


WHEREAS, the Marshall County Fiscal Court wishes to be consistent with the state and federal government on extending the filing deadline under these emergency circumstances;

NOW THEREFORE, Be It Ordained by the Marshall County Fiscal Court as follows:

Notwithstanding the requirements in Ordinance No. 2007-04 regarding the filing due date of occupational tax returns, the filing due date for the year 2019 occupational tax returns shall be moved from April 15 to July 15, 2020, due to the negative effects of the Coronavirus Pandemic on virtually all aspects of business and commerce. This amended due date shall not apply to those entities filing occupational tax returns based on a fiscal year as opposed to calendar year. All other provisions of Ordinance No. 2007-04 shall remain the same, including provisions for penalties and interest, except that October 15, 2020 shall remain the date for an extension.

Pursuant to KRS 67.078(2), the Marshall County Fiscal Court expressly finds and declares that an emergency exists, and therefore the requirements of KRS 67.077 shall not apply with respect to the passing of this ordinance.

Adopted and Effective this the 31 day of March, 2020.



KEVIN NEAL, JUDGE-EXECUTIVE
Marshall County Fiscal Court

ATTEST: 

Clerk, Marshall County Fiscal Court