

**RESOLUTION NO. 003-2020  
AUTHORIZING, APPROVING AND CONSENTING  
TO THE EXTENSION OF TAX DEADLINES,  
WITHIN THE TOWNSHIP OF HANOVER  
AFFIRMING THE AUTHORITY OF THE TAX ADMINISTRATOR  
TO TAKE CERTAIN ACTIONS,  
PROVIDING FOR PENALTIES, and ENACTING A SUNSET PROVISION**

**TOWNSHIP OF HANOVER  
LUZERNE COUNTY, PENNSYLVANIA**

**WHEREAS**, the Commissioners of Hanover Township have recognized the threat of COVID-19, known more commonly as the coronavirus and its effect on the Hanover Township businesses and economy; and

**WHEREAS**, the Hanover Township Mercantile and Business Privilege Tax Ordinance<sup>1</sup> sets and annual deadline of April 15 for the filing and payment of such tax within the Township; and

**WHEREAS**, that Ordinance also empowers the Tax Administrator, with the approval and consent of the Board of Commissioners, "to prescribe, adopt and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of th[e] Ordinance."

**WHEREAS**, the United States Federal Government has already extended its tax filing deadlines due to the COVID-19 pandemic and Luzerne County is considering such extension.

**NOW THEREFORE, BE IT RESOLVED:**

**THAT**, in light thereof, the authority specified herein, the Board of Commissioners hereby authorizes, approves and consents to the Tax Administrator for the Township of Hanover extending the Mercantile and Business Privilege Tax Deadline *to July 15, 2020, consistent with the federal tax deadline extension;*

**THAT**, this tax deadline extension shall automatically expire at the close of the 2020 calendar year without further action of the Board of Commissioners; and

**THAT**, all prior fines and penalties enacted in the above referenced Mercantile and Business Privilege Tax Ordinance shall apply for violations of the extended tax deadline; and

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<sup>1</sup> Passed December 29, 1986, effective January 1, 1987.

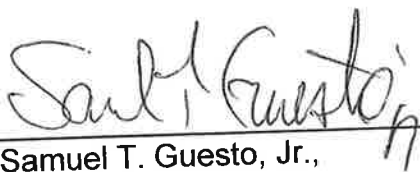
**THAT**, if any section, subsection, sentence, clause or phrase of this Resolution is for any reason held to be unconstitutional or otherwise illegal or unenforceable, such decision shall not affect the validity of the remaining portions of this Resolution; and

**THAT**, this Resolution shall be effective immediately upon passage.


**BE IT RESOLVED AND IT IS HEREBY RESOLVED THIS 15<sup>th</sup> day of APRIL 2020**, by the Board of Commissioners of the Township of Hanover.

ATTEST:

TOWNSHIP OF HANOVER:



Samuel T. Guesto, Jr.,  
Township Manager



Russell P. Davis,  
Chairman, Board of Commissioners