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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE RESOLUTION

No. 25 Session of  
2021

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INTRODUCED BY DEASY, SANCHEZ, SCHLOSSBERG, KINSEY, SAMUELSON,  
NEILSON, CIRESI, FREEMAN AND DRISCOLL, JANUARY 27, 2021

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REFERRED TO COMMITTEE ON FINANCE, JANUARY 27, 2021

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A RESOLUTION

1 Urging the House of Representatives to extend the deadlines for  
2 the filing of and selective tax payments due for 2020 State  
3 and local tax returns.

4 WHEREAS, There are circumstances under which it is impossible  
5 to effectively comply with law relating to State and local  
6 taxes; and

7 WHEREAS, COVID-19 is identified as a novel coronavirus in the  
8 Governor's proclamation of disaster emergency issued on March 6,  
9 2020, as amended and renewed on June 3, 2020, and November 24,  
10 2020; and

11 WHEREAS, A COVID variant has been recently identified as  
12 affecting the population in several states; and

13 WHEREAS, Under Act 10 of 2020, temporary authority was  
14 granted to the Department of Revenue to deal with State taxation  
15 and the Department of Community and Economic Development to deal  
16 with local taxation during the state of disaster emergency  
17 announced by the Governor; and

18 WHEREAS, Extensions of time for taxpayers to file tax returns

1 will assist in preventing the spread of COVID-19 and promote  
2 health and safety; and

3 WHEREAS, This critical extension would allow time needed for  
4 the widespread distribution of the COVID vaccine; and

5 WHEREAS, Free tax preparation programs, such as AARP-TaxAide  
6 and Volunteer Income Tax Assistance (VITA), will not be  
7 operating in-person free tax preparation until the COVID vaccine  
8 is further distributed and allows for volunteers, preparers and  
9 the general public to be safe; and

10 WHEREAS, AARP-TaxAide and VITA, provide a vital service to  
11 low-income and senior citizens and the loss of these free, in-  
12 person preparation programs will have a devastating impact on  
13 low-income taxpayers; and

14 WHEREAS, Those employed who received Federal stimulus funds  
15 will have a tax obligation on that benefit and may not have had  
16 taxes withheld; therefore be it

17 RESOLVED, That the House of Representatives urge the  
18 extension of the deadline to July 15, 2021, for payments of  
19 estimated personal income tax and disregard the period after  
20 April 14, 2021, and before July 16, 2021, in the calculation of  
21 interest, a penalty or an addition to tax for failure to meet  
22 the extended deadline; and be it further

23 RESOLVED, That the House of Representatives urge the  
24 extension of the due date for corporations with tax returns due  
25 on May 15, 2021, to August 16, 2021, conditioned on the  
26 extension of the Federal due date for calendar year corporation  
27 returns that are normally April 15, 2021, to July 15, 2021; and  
28 be it further

29 RESOLVED, That the House of Representatives urge the  
30 extension of the deadline to July 15, 2021, for the filing of

1 informational returns related to Pennsylvania S corporations and  
2 partnerships (Form PA-20S/PA-65) and estates and trusts (Form  
3 PA-41); and be it further

4       RESOLVED, That the House of Representatives urge the  
5 extension of the filing date by three months for certain  
6 information returns (1099-R, 1099-MISC, and W2-G); and be it  
7 further

8       RESOLVED, That the House of Representatives urge the  
9 extension of the filing and payment deadlines for local taxes  
10 under Chapter 5 of the act of December 31, 1965 (P.L.1257,  
11 No.511), known as The Local Tax Enabling Act, and related  
12 statutory provisions, ordinances and resolutions so that the  
13 deadline for the filing of 2020 local tax returns and payments  
14 is July 15, 2021.