
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE RESOLUTION

No. 26 Session of
2021

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

REFERRED TO COMMITTEE ON FINANCE, JANUARY 27, 2021

A RESOLUTION

1 Urging the United States Treasury Department and the Internal
2 Revenue Service to extend the deadline for all taxpayers who
3 file and pay their 2020 Federal income taxes on April 15,
4 2021.

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

7 WHEREAS, COVID-19 is identified as a novel coronavirus and a
8 COVID variant has been recently identified as affecting the
9 population in several states; and

10 WHEREAS, The coronavirus pandemic has already had a
11 significant negative impact on the economy, including business
12 closures and job losses; and

13 WHEREAS, On March 20, 2020, the United States Treasury
14 Department and the Internal Revenue Service provided special tax
15 filing and payment relief to individuals and businesses in
16 response to the COVID-19 Outbreak by extending the filing
17 deadline for 2019 tax returns from April 15, 2020, to July 15,
18 2020; and

1 WHEREAS, Extensions of time for taxpayers to file 2021 tax
2 returns will assist in preventing the spread of COVID-19 and
3 promote health and safety; and

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

6 WHEREAS, Those employed who received Federal stimulus funds
7 will have a tax obligation on that benefit and may not have had
8 taxes withheld; and

9 WHEREAS, Free income tax preparation programs, such as AARP-
10 TaxAide and Volunteer Income Tax Assistance (VITA) tax service,
11 provide a vital service to low-income and senior citizens and
12 the loss of these free, in-person preparation programs will have
13 a devastating impact on low-income taxpayers; therefore be it

14 RESOLVED, That the House of Representatives urge the United
15 States Treasury Department and the Internal Revenue Service to
16 extend the deadline for all taxpayers who file and pay their
17 2020 Federal income taxes on April 15, 2021; and be it further

18 RESOLVED, That the April 15, 2021, Federal tax filing and
19 paying deadline extension will apply to all income tax filers,
20 including individuals, businesses, trusts, estates and more; and
21 be it further

22 RESOLVED, That tax payments made pursuant to the Federal
23 income tax filing and paying deadline extension will not incur
24 additional penalties or interest until the expiration of the
25 extended due date; and be it further

26 RESOLVED, That upon adoption of this resolution the Chief
27 Clerk of the House of Representatives shall transmit a copy of
28 this resolution to the Secretary, United States Treasury
29 Department and the Commissioner of the Internal Revenue Service
30 of the United States.