

BRUCE FRALEY MAYOR 212 CHESTNUT STREET • BEREA, KENTUCKY 40403 (859) 986-8528 • FAX (859) 986-7657 bfraley@bereaky.gov

EXECUTIVE ORDER #2025-05

Implementation of Emergency Procedures for Payment of City of Berea, Kentucky of Occupational License Fee on Net Profits

WHEREAS, on February 24, 2025, the Internal Revenue Service announced tax relief for individuals and businesses in the entire state of Kentucky affected by severe storms, straight-line winds, flooding, and landslides that began on Feb. 14, 2025. These taxpayers now have until Nov. 3, 2025, to file various federal individual and business tax returns and make tax payments; and

WHEREAS, on February 27, 2025, Kentucky Governor Andy Beshear announced that Kentucky is providing tax relief for individuals and businesses in Kentucky affected by severe storms, straight-line winds, flooding and landslides that began on Feb. 14, 2025: This extension allows affected taxpayers whose filing deadline is on or after Feb. 14, 2025, until Nov. 3, 2025, to file Kentucky income tax returns and submit tax payments for individual income tax, corporate income tax, pass through entity tax, income tax withholding, limited liability entity tax, quarterly estimated payments and Kentucky payroll payments; and

WHEREAS, it is appropriate for the City of Berea, Kentucky to extend the city tax deadline to mirror the Internal Revenue Service's and Commonwealth of Kentucky's extensions related to this disaster for filing tax returns.

NOW and therefore, I, Bruce Fraley, Mayor of the City of Berea, Kentucky, pursuant to the authority granted in KRS83A.130(4) and KRS39A.100, hereby order the following action:

The City of Berea will extend the filing deadline and due date for payments for the Occupational License Fees on Net Profits from April 15, 2025, until November 3, 2025, for those individuals and businesses located in the state of Kentucky that were affected by severe storms, straight-line winds, flooding and landslides that began on Feb. 14, 2025.

A copy of this Order shall be filed with the City Clerk.

Signed March 12, 2025

Bruce Fraley, Mayor City of Berea, Kentucky