Order 2020-04 Granting Certain Extensions Under Iowa Code Section 421.17(30) Due to Proclamation of Disaster Emergency

Extension of sales tax and income tax withholding payment deadlines

On August 27, 2020, Governor Reynolds signed a Proclamation ordering certain businesses in certain counties to close in response to outbreaks of the COVID-19 virus.

As a result, pursuant to the Governor's August 27, 2020 Proclamation and under the authority vested in the Director of the Department of Revenue by Iowa Code section 421.17(30), to ensure the efficient administration of tax laws, the Director hereby issues the following Order:

A. Extension of payment deadlines for sales tax and individual income tax withholding

Any due date for the payment of sales tax or individual income tax withholding that falls on or after August 27, 2020 but before October 1, 2020 shall be extended until October 31, 2020 for a business that is a bar or other alcohol establishment in Black Hawk, Dallas, Johnson, Linn, Polk, or Story County ordered to close to the general public pursuant to the Governor's August 27, 2020 Proclamation. This extension does not apply to an establishment that is not required to be closed even if certain premises within the establishment must close as described in Section one, Paragraph A, subparagraph (4) of the Proclamation, and does not apply to a restaurant that is eligible to remain open under the requirements outlined in Section two, Paragraph B of the Proclamation. This extension does not apply to billings for prior payment periods that may be due on or after August 27, 2020.

B. Penalties and interest

Penalty and interest that would otherwise accrue for payments extended in section A of this Order shall be suspended for the duration of the extension. Penalty shall apply and interest shall begin to accrue November 1, 2020.

Issued at Des Moines, Iowa, this 27th day of August, 2020.

IOWA DEPARTMENT OF REVENUE

By

Kraig Paulsen, Director