

**AN EMERGENCY ORDINANCE
TO RELIEVE TAXPAYERS FROM PENALTIES AND INTEREST
ASSOCIATED WITH LATE REMITTANCES OF MEALS TAXES AND
TRANSIENT OCCUPANCY TAXES
FIRST DUE AND OWING BETWEEN
APRIL 20, 2020 AND JUNE 20, 2020**

WHEREAS, City Council wishes to assist its residents and businesses as the community contends with the state of emergency declared by the Governor on March 12, 2020 and the Declaration of Local Emergency issued by the City Manager on March 15, 2020 and confirmed by City Council on March 24, 2020; and

WHEREAS, Section 15.2-1413 of the Code of Virginia authorizes City Council to act to assure continuity in government in the event of a disaster; and

WHEREAS, City Council determines that providing taxpayers relief from penalties and interest associated with late remittances of transient occupancy taxes and food and beverage taxes will promote continuity of government and grant needed relief to businesses and individuals affected by the disaster.

NOW, THEREFORE, BE IT ORDANCED BY THE CITY COUNCIL OF THE CITY OF HARRISONBURG, VIRGINIA:

1. *Relief from Penalties and Interest Associated with Late Remittances of Transient Occupancy Taxes.* Notwithstanding the provisions of Section 4-2-81 of the Code of the City of Harrisonburg, penalties and interest will not accrue for any late remittance of transient occupancy taxes that would be first due and payable to the City between April 20, 2020 and June 20, 2020, if remitted on or before June 20, 2020. This relief does not delay the due dates of reports required by Section 4-2-80, which must be filed in order to receive the relief provided by this section, or affect remittances that were due before April 20, 2020.

2. *Relief from Penalties and Interest Associated with Late Remittances of Meals Taxes.* Notwithstanding the provisions of Section 4-2-92(e) of the Code of the City of Harrisonburg, penalties and interest will not accrue for any late remittance of meals taxes that would be first due and payable to the City between April 20, 2020, and June 20, 2020, if remitted on or before

June 20, 2020. This relief does not delay the due date of reports required by Section 4-2-91, which must be filed in order to receive the relief provided by this section, or affect remittances that were due before April 20, 2020.

3. The provisions of this Emergency Ordinance shall remain in full force and effect for a period of 60 days, unless amended, rescinded or readopted by the Council in conformity with the notice provisions set forth in Virginia Code § 15.2-1427 but in no event shall such ordinance be effective for more than 6 months. Upon rescission by the Council or automatic expiration as described herein, this emergency ordinance shall terminate, and normal practices and procedures of government shall resume.

ADOPTED AND APPROVED this _____ day of April, 2020.

MAYOR

ATTESTEE:

CITY CLERK

APPROVED AS TO FORM:
