



COUNTY OF HENRICO, VIRGINIA
BOARD OF SUPERVISORS
MINUTE

Agenda Item No. 81-20

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Agenda Title: **EMERGENCY ORDINANCE – To Relieve Taxpayers From Penalties and Interest Associated with Late Remittances of Food and Beverage Taxes and Transient Occupancy Taxes First Due and Owing Between March 17, 2020, and June 22, 2020**

For Clerk's Use Only:

Date: 3/17/2020

- ☒ Approved
☐ Denied
☐ Amended
☐ Deferred to:

BOARD OF SUPERVISORS ACTION

Moved by (1) Schmitt Seconded by (1) O'Bannon
(2) Thornton (2) Nelson
REMARKS: Passed by unanimous consent
APPROVED

YES NO OTHER

Branin, T. ☒ ☒ ☐
Nelson, T. ☒ ☒ ☐
O'Bannon, P. ☒ ☒ ☐
Schmitt, D. ☒ ☒ ☐
Thornton, F. ☒ ☒ ☐

WHEREAS, the Board of Supervisors wishes to assist its residents and businesses as the community contends with the state of emergency and disaster caused by the COVID-19 pandemic; and,

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

WHEREAS, Section 15.2-1427(F) of the Code of Virginia provides that the Board may adopt emergency ordinances without prior notice; and,

WHEREAS, the Board 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 ORDAINED BY THE BOARD OF SUPERVISORS OF HENRICO COUNTY, VIRGINIA:

By Agency Head N. Smith

By County Manager [Signature]

Routing:

Yellow to: _____

Copy to: _____

Certified:

A Copy Tests: _____

Clerk, Board of Supervisors

Date: _____

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1. *Relief From Penalties and Interest Associated with Late Remittances of Transient Occupancy Taxes.* Notwithstanding the provisions of section 20-277(b) and (c) of the Code of the County of Henrico, penalties and interest will not accrue for any late remittance of transient occupancy taxes that would be first due and payable to the County between March 17, 2020, and June 22, 2020, if remitted on or before June 22, 2020. This relief does not delay the due date of reports required by section 20-276 or affect remittances that were due before March 17, 2020.

2. *Relief From Penalties and Interest Associated with Late Remittances of Food and Beverage Taxes.* Notwithstanding the provisions of section 20-851(b) and (c) of the Code of the County of Henrico, penalties and interest will not accrue for any late remittance of food and beverage taxes that would be first due and payable to the County between March 17, 2020, and June 22, 2020, if remitted on or before June 22, 2020. This relief does not delay the due date of reports required by section 20-847 or affect remittances that were due before March 17, 2020.

3. That this ordinance shall be in full force and effect on and after its passage as provided by law but shall not remain in force for more than 60 days unless readopted in conformity with the provisions of the Code of Virginia.