

EMERGENCY ORDINANCE NO. 20-3

Waiving through June 10, 2020, any penalties and interest on late payments of the transient lodging tax.

WHEREAS, the City Council desires to assist its residents and businesses as the City contends with the state of emergency and disaster that the COVID-19 pandemic has caused; and

WHEREAS, Virginia Code § 15.2-1413 authorizes the Council to act to assure continuity in government during a disaster; and

WHEREAS, the Council finds that providing taxpayers relief from penalties and interest associated with late remittances of the transient lodging tax will promote continuity of government and grant tax relief to businesses and individuals the disaster affects; NOW, THEREFORE,

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLONIAL HEIGHTS:

1. Notwithstanding the provisions of Colonial Heights City Code § 258-56, penalties and interest shall not accrue for any late remittance of the transient lodging tax that would first be due and payable to the City from March 20, 2020, through June 10, 2020, if remitted on or before June 10, 2020.
2. The relief that paragraph 1 above affords shall not delay the due date of reports that City Code § 258-55 requires or affect remittances that are due before March 20, 2020.
3. This emergency ordinance shall be in effect upon approval after one reading and shall remain in effect through June 10, 2020.

Approved:

\_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_  
City Clerk

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I certify that the above emergency ordinance was:

Adopted on \_\_\_\_\_.

Ayes: \_\_\_\_\_. Nays: \_\_\_\_\_. Absent: \_\_\_\_\_. Abstain: \_\_\_\_\_.

The Honorable Michael A. Cherry, Councilman: \_\_\_\_\_.

The Honorable Kenneth B. Frenier, Councilman: \_\_\_\_\_.

The Honorable W. Joe Green, Jr., Councilman: \_\_\_\_\_.

The Honorable John E. Piotrowski, Councilman: \_\_\_\_\_.

The Honorable John T. Wood, Councilman: \_\_\_\_\_.

The Honorable Elizabeth G. Luck, Vice Mayor: \_\_\_\_\_.

The Honorable T. Gregory Kochuba, Mayor: \_\_\_\_\_.

\_\_\_\_\_  
City Clerk

Approved as to form:

\_\_\_\_\_  
City Attorney