

1 Introduction and first reading: 3/24/2020
2 Public hearing: 3/24/2020
3 Second reading and enactment:
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5 INFORMATION ON PROPOSED ORDINANCE
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7 Title
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9 AN ORDINANCE to amend and reordain Section 3-2-248 (PENALTY AND INTEREST FOR
10 FAILURE TO REMIT TAXES WHEN DUE) of Article N (TAX ON MEALS SOLD BY
11 RESTAURANTS) and Section 3-2-146 (PENALTY AND INTEREST FOR NONPAYMENT)
12 of Article K (TRANSIENT LODGING TAX) both of Chapter 2 (TAXATION), of Title 3
13 (FINANCE, TAXATION AND PROCUREMENT); and Section 9-1-10.1 (INSTALLMENT
14 PAYMENTS WHEN TAX IS BASED ON GROSS RECEIPTS) and Section 9-1-12 (PENALTY
15 FOR FAILURE TO PAY WHEN DUE) both of Article A (GENERAL PROVISIONS), Chapter
16 1 (BUSINESS LICENSES), of Title 9 (LICENSING AND REGULATION) of the Code of the
17 City of Alexandria, Virginia, 1981, as amended.
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19 Summary
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21 This emergency ordinance will impose a moratorium on penalties and fees for the
22 Restaurant Meals Tax, Transient Occupancy Taxes and BPOL taxes during the COVID-19
23 emergency that has been declared by both the State of Virginia and the City of Alexandria.
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25 Sponsor
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27 Mark Jinks, City Manager
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29 Staff
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31 Kendel Taylor, Director of Finance
32 Kevin C. Greenlief, Assistant Director of Finance – Revenue
33 Joanna C. Anderson, City Attorney
34 Sarah McIlveen Assistant City Attorney
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36 Authority
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38 § 5.20, Alexandria City Charter
39 § 58.1-3916 Code of Virginia (1950), as amended
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41 Estimated Costs of Implementation
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43 None
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45 Attachments in Addition to Proposed Ordinance and its Attachments (if any)
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47 None
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