

1 Introduction and first reading: 04/14/20
2 Public hearing: 04/18/20
3 Second reading and enactment: 04/18/20
4

5 INFORMATION ON PROPOSED ORDINANCE
6

7 Title
8

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.
18

19 Summary
20

21 This ordinance will impose a moratorium on penalties and fees for the Restaurant Meals
22 Tax, Transient Occupancy Taxes and BPOL taxes during the COVID-19 emergency that has
23 been declared by both the State of Virginia and the City of Alexandria.
24

25 Sponsor
26

27 Mark Jinks, City Manager
28

29 Staff
30

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
35

36 Authority
37

38 § 5.20, Alexandria City Charter
39 § 58.1-3916 Code of Virginia (1950), as amended
40

41 Estimated Costs of Implementation
42

43 None
44

45 Attachments in Addition to Proposed Ordinance and its Attachments (if any)
46

47 None
48