

Introduction and first reading: 04/14/2020
Public hearing: 04/18/2020
Second reading and enactment: 04/18/2020

INFORMATION ON PROPOSED ORDINANCE

Title

AN ORDINANCE to amend and reordain Section 3-2-248 (PENALTY AND INTEREST FOR FAILURE TO REMIT TAXES WHEN DUE) of Article N (TAX ON MEALS SOLD BY RESTAURANTS) and Section 3-2-146 (PENALTY AND INTEREST FOR NONPAYMENT) of Article K (TRANSIENT LODGING TAX) both of Chapter 2 (TAXATION), of Title 3 (FINANCE, TAXATION AND PROCUREMENT); and Section 9-1-10.1 (INSTALLMENT PAYMENTS WHEN TAX IS BASED ON GROSS RECEIPTS) and Section 9-1-12 (PENALTY FOR FAILURE TO PAY WHEN DUE) both of Article A (GENERAL PROVISIONS), Chapter 1 (BUSINESS LICENSES), of Title 9 (LICENSING AND REGULATION) of the Code of the City of Alexandria, Virginia, 1981, as amended.

Summary

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

Sponsor

Mark Jinks, City Manager

Staff

Kendel Taylor, Director of Finance
Kevin C. Greenlief, Assistant Director of Finance – Revenue
Joanna C. Anderson, City Attorney
Sarah McIlveen Assistant City Attorney

Authority

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

Estimated Costs of Implementation

None

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

None