



ORDINANCE NUMBER 24-2020

AN ORDINANCE TO TEMPORARILY WAIVE PENALTIES FOR THE LATE PAYMENT OF FEES FOR BUSINESS LICENSE TAX AND LOCAL HOSPITALITY TAX AND LOCAL ACCOMMODATIONS TAX PAYMENTS; AND MATTERS RELATED THERETO.

WHEREAS, it is well recognized that SARS-CoV-2, the virus that causes the disease COVID-19, presents a public health concern that requires extraordinary protective measures and vigilance; and

WHEREAS, these matters have taken many forms across the nation including travel bans, school closures, individual quarantines, and cancellation of major events, among other measures; and

WHEREAS, the City of Greer is working with other government agencies in an effort to prevent the spread of the disease; and

WHEREAS, on March 24, 2020, the City of Greer adopted an emergency ordinance whereby, among other things, it suspended penalty deadlines associated with business license tax and local hospitality and local accommodations taxes through May 24, 2020;

WHEREAS, due to the COVID-19 pandemic, many of the City's businesses have incurred substantial financial hardship; and,

WHEREAS, in light of the foregoing, Greer City Council deems it proper and necessary to adopt this ordinance to continue the waiver of penalties for late payments of fees for business license tax and local hospitality tax and local accommodations tax payments.

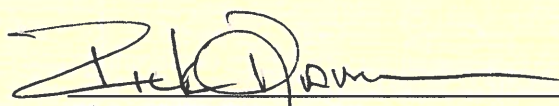
NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Greer, in Council assembled, that:

1. Local hospitality tax and local accommodations tax report forms must continue to be filed with the City by the appropriate due dates. Payment of the local hospitality tax and accommodations tax shall not accrue a penalty for late payment through July 31, 2020, provided the taxpayer timely submits all reporting forms when due. The failure to timely file a tax report form, with or without payment, shall be deemed non-payment of the fee or tax and shall accrue a late penalty in the normal course.

2. The payment of new business licenses and business licenses renewals shall not accrue a penalty for late payment through July 31, 2020.
3. The provisions of this Ordinance are subject to the various covenants contained in the City's bond documents or other agreements which pledge or promise the payment of local hospitality taxes or local accommodations taxes for debt obligations of the City or other parties thereto. Should any provision of this Ordinance be rendered or declared invalid by any final court action in a court of competent jurisdiction, or by reason of preemptive legislation, the remaining provisions of this Ordinance shall remain in full force and effect.
4. This ordinance shall be terminated by the issuance of another ordinance or shall automatically expire on July 31, 2020, whichever date is earlier.

SIGNED, SEALED AND DELIVERED THIS 9th DAY OF JUNE, 2020.

This Ordinance shall be effective upon second reading approval thereof.

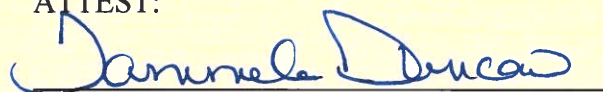

Richard W. Danner, Mayor

Introduced: Councilmember Lee Dumas

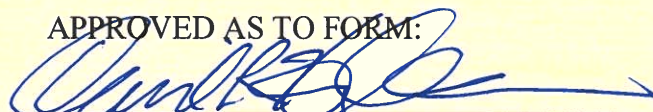
First Reading: May 26, 2020

Second Reading: June 9, 2020

ATTEST:


Tammela Duncan, Municipal Clerk

APPROVED AS TO FORM:


Daniel R. Hughes, City Attorney