

# Issue Analysis Form



**Date:** May 26, 2020  
**Item:** Ordinance to Waive Penalties and Interest until August 20, 2020 on Meals Taxes and Transient Occupancy Taxes  
**Lead Department(s):** County Attorney  
**Contact Person(s):** Dan Whitten

## Description and Current Status

On April 9, 2020, the Board of Supervisors of Prince George County confirmed, pursuant to Virginia Code § 44-146.21, the declaration of emergency in Prince George County.

The Board of Supervisors of Prince George County wishes to assist its residents and businesses as the community contends with the state of emergency and disaster caused by the COVID-19 pandemic. The Board of Supervisors has determined that providing taxpayers relief from penalties and interest associated with late remittances of transient occupancy taxes and meals taxes will promote continuity of government and grant needed relief to businesses and individuals affected by the disaster.

On April 14, 2020, the Board of Supervisors of Prince George County adopted an emergency ordinance amendment waiving penalty and interest so long as the remittances are made to the Treasurer on or before August 20, 2020 for Transient Occupancy Taxes and Meals Taxes. The Ordinance would only be effective through August 20, 2020.

The Board of Supervisors needs to re-adopt this emergency ordinance within 60 days pursuant to the public notice required under Virginia Code § 15.2-1427.

A draft ordinance is attached for consideration; a motion approving the ordinance is requested.

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Sample Motion: I move that the Board approve the Ordinance Waiving Penalties and Interest until August 20, 2020 on Meals Taxes and Transient Occupancy Taxes.

## Government Path

- Does this require IDA action?  Yes  No
- Does this require BZA action?  Yes  No
- Does This require Planning Commission Action?  Yes  No
- Does this require Board of Supervisors action?  Yes  No
- Does this require a public hearing?  Yes  No
- If so, before what date?  Yes  No

## Fiscal Impact Statement

## County Impact

## Notes

**ORDINANCE TO WAIVE PENALTIES AND INTEREST UNTIL AUGUST 20, 2020 ON  
MEALS TAXES AND TRANSIENT OCCUPANCY TAXES**

**WHEREAS**, on April 9, 2020, the Prince George County Board of Supervisors confirmed, pursuant to Virginia Code § 44-146.21, the declaration of emergency in Prince George County; and

**WHEREAS**, on April 14, 2020, the Board of Supervisors of Prince George County, Virginia adopted an emergency ordinance to waive certain penalty and interest until August 20, 2020 on Meals Taxes and Transient Occupancy Taxes; and

**WHEREAS**, the emergency ordinance would expire in 60 days unless re-adopted by the Board of Supervisors after public notice in accordance with Virginia Code § 15.2-1427(F); and

**WHEREAS** the Prince George County Board of Supervisors wishes to assist its residents and businesses as the community contends with the state of emergency and disaster caused by the COVID-19 pandemic; and

**WHEREAS** the Board of Supervisors has determined that providing taxpayers relief from penalties and interest associated with late remittances of transient occupancy taxes and meals taxes will promote continuity of government and grant needed relief to businesses and individuals affected by the disaster; and

**WHEREAS** the ordinance will only be effective through August 20, 2020.

**NOW THEREFORE, BE IT ORDAINED BY THE PRINCE GEORGE COUNTY BOARD OF SUPERVISORS:**

1. Reduction of Penalties and Interest for Late Remittances of Transient Occupancy Taxes.

Notwithstanding Prince George County Code § 74-304 and § 74-306, any person who fails or refuses to remit to the Treasurer transient occupancy taxes first required to be remitted on or between April 20, 2020, and August 20, 2020, will be assessed penalties and interest of zero percent for failing or refusing to remit the taxes, so long as the remittances are made to the Treasurer on or before August 20, 2020. All other requirements regarding transient occupancy taxes shall remain in force, including but not limited to the requirements for recordkeeping and for timely filing of reports of such taxes collected. On August 21, 2020, any person who has failed or refused to remit such taxes to the Treasurer will be assessed penalties and interest in the amount of 10 percent of the tax past due. Any such penalties and interest, when assessed, will become part of the tax.

2. Reduction of Penalties and Interest for Late Remittances of Meals Taxes.

Notwithstanding Prince George County Code § 74-475 and § 74-479, any person who fails or refuses to remit to the Treasurer meals taxes first required to be remitted on or between April 20, 2020, and August 20, 2020, will be assessed penalties and interest of zero percent for failing or refusing to remit the taxes, so long as the remittances are made to the Treasurer on or before August 20, 2020. All other requirements regarding meals taxes shall remain in force, including but not limited to the requirements for recordkeeping and for timely filing of reports of such taxes collected. On August 21, 2020, any person who has failed or refused to remit such taxes to the Treasurer will be assessed penalties and interest on the tax past due. Any such penalties and interest, when assessed, will become part of the tax.

3. Effective Date. **This ordinance shall be effective through August 20, 2020 and expire on August 21, 2020, without further action.**