

THE CITY OF
PORTSMOUTH

April 10, 2020

Hon. John L. Rowe Jr., Mayor
Hon. Portsmouth City Council
801 Crawford Street
Portsmouth, VA 23704

Greetings,

I hope that this communication finds you all well. This correspondence is in reference to the proposed ordinance, 20-105, providing relief from penalties and interest for late remittance of transient occupancy and lodging, meals, admissions, and personal property taxes due to the COVID-19 pandemic. I fully support the adoption of said proposed ordinance. Furthermore, I concur with §15.2-1413 of the Code of Virginia of 1950 for City Council to provide such relief during this hardship. These proposed provisions are very similar to a draft ordinance our office submitted to the City Attorney's Office for consideration on March 18, 2020 and are in accordance with a number of similar efforts offered in localities all across our Commonwealth.

In addition, I support the proposed provisions to assist all taxpayers and businesses in the City of Portsmouth. Said relief is outlined in the Code of the City of Portsmouth, Virginia, as addressed in §35-442 (Transient Occupancy and Lodging Tax), §35-407 (Meals Tax), and §35-372 (Admissions Tax). I support City Ordinance 2019-25 addressing relief of penalties and interest on tangible personal property (personal property), privately-owned pleasure boats, privately-owned camping trailers and motor homes, and machinery and tool taxes. If I can be of further assistance, please feel free to call on me.

Elected to Serve the People of Portsmouth, Virginia, I remain,

Sincerely,



Franklin D. Edmondson, MCR
Commissioner of the Revenue

AN ORDINANCE PROVIDING RELIEF FROM PENALTIES AND INTEREST FOR LATE REMITTANCE OF TRANSIENT OCCUPANCY AND LODGING, MEALS, ADMISSIONS, AND PERSONAL PROPERTY TAXES DUE TO THE COVID-19 PANDEMIC.

WHEREAS, the COVID-19 pandemic has created significant economic hardship and resulted in closures affecting municipal government; and

WHEREAS, Section 15.2-1413 of the Code of Virginia of 1950, as amended, authorizes City Council to act to assure the continuity of government in the event of a disaster; and

WHEREAS, due to the hardship caused by COVID-19, City Council desires to provide relief from penalties and interest for the late remittance of certain transient occupancy and lodging, meals, admissions, and personal property taxes as specified below;

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Portsmouth, Virginia:

1. That notwithstanding any contrary provision of the Code of the City of Portsmouth, Virginia (2006), as amended, penalties and interest will not accrue for any late remittance of Transient Rental Taxes levied under Section 35-442 of the City Code (commonly known as the transient occupancy and lodging tax), if said taxes are remitted on or before July 20, 2020. This relief does not delay the due date of reports required under the City Code or apply to remittances first due prior to April 20, 2020 or after June 20, 2020.

2. That notwithstanding any contrary provision of the City Code, penalties and interest will not accrue for any late remittance of Restaurant Food Taxes levied under Section 35-407 of the City Code (commonly known as the meals tax), if said taxes are remitted on or before July 20, 2020. This relief does not delay the due date of reports required under the City Code or apply to remittances first due prior to April 20, 2020 or after June 20, 2020.

3. That notwithstanding any contrary provision of the City Code, penalties and interest will not accrue for any late remittance of Amusement Admissions Taxes levied under Section 35-372 of the City Code (commonly known as the admissions tax), if said taxes are remitted on or before July 20, 2020. This relief does not delay the due date of reports required under the City Code or apply to remittances first due prior to April 20, 2020 or after June 20, 2020.

4. That notwithstanding any contrary provision of the City Code, penalties and interest will not accrue on tangible personal property, privately-owned pleasure boat, privately-owned camping trailer and motor home, and machinery and tools taxes levied

under City Council Ordinance 2019-25, if said taxes are remitted on or before June 30, 2020. This relief only applies to remittances first due on June 5, 2020.

5. That this ordinance shall be effective as of the date of adoption.

ADOPTED by the Council of the City of Portsmouth, Virginia at an electronic meeting held on April 14, 2020.

Teste:


City Clerk