A RESOLUTION TO WAIVE PENALTIES AND INTEREST FOR PAYMENTS FOR 2020 OCCUPATIONAL TAXES AND BUSINESS LICENSES RECEIVED AFTER APRIL 15, 2020

- **WHEREAS,** the Mayor and Council of the City of Dunwoody on March 13, 2020 declared a State of Emergency based on the COVID-19 pandemic; and
- **WHEREAS,** it has been determined that the economic situation of the United State has caused unexpected pressures on businesses within the City; and
- **WHEREAS,** it has been determined that the City has within its powers to waive penalties and interest on occupational taxes and business license payments for those received after April 15, 2020; and
- **WHEREAS,** it has been determined that this action is necessary to alleviate the immediate needs of many local business.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF DUNWOODY, as follows:

Section 1. That the Mayor and City Council hereby waive the penalties and interest as regulated in the City of Dunwoody's Ordinances Section 10-6 (b) concerning occupational taxes during this state of emergency.

Section 2. That the Mayor and City Council hereby authorize the City Manager or designee to take action to accomplish the waiving of penalties and interest in Section 1.

Section 3. That this action shall be in effective for all of calendar year 2020 unless repealed by Mayor and Council.

SO RESOLVED AND EFFECTIVE, this ____ day of _____, 2020.

CITY OF DUNWOODY

Lynn Deutsch, Mayor

Attest:

Sharon Lowery, City Clerk