

**A RESOLUTION TO WAIVE PENALTIES AND INTEREST FOR PAYMENTS  
FOR 2020 AND 2021 OCCUPATIONAL TAXES AND BUSINESS LICENSES  
RECEIVED AFTER APRIL 15, 2021**

- 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, 2021; and
- WHEREAS,** it has been determined that this action is necessary to alleviate the immediate needs of many local businesses.

**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 and business licenses for current active businesses 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 effective until June 30<sup>th</sup> 2021 for all business licenses and occupational taxes that are late for the 2020 and 2021 calendar years unless repealed by Mayor and Council.

**SO RESOLVED AND EFFECTIVE,** this \_\_\_ day of \_\_\_\_\_, 2021.

**CITY OF DUNWOODY**

\_\_\_\_\_  
Lynn Deutsch, Mayor

Attest:

\_\_\_\_\_  
Sharon Lowery, City Clerk