



Legislation Details (With Text)

**File #:** 2020-1521    **Version:** 1    **Name:**  
**Type:** Resolution    **Status:** Action  
**File created:** 11/19/2020    **In control:** Board of Commissioners  
**On agenda:** 2/9/2021    **Final action:**  
**Title:** Commission District(s): All  
Waiver of Penalties and Fees

**Indexes:**

**Attachments:** 1. 2021 02.09 Item 2020-1521, 2. 2020 12.15 Item 2020-1521

Date	Ver.	Action By	Action	Result
2/9/2021	1	Board of Commissioners		
1/26/2021	1	PECS-Planning, Economic Development & Community Services Committee	recommended for approval.	Pass
1/26/2021	1	Board of Commissioners		
12/15/2020	1	Board of Commissioners		
12/14/2020	1	PECS-Planning, Economic Development & Community Services Committee	recommended for deferral	Pass
12/8/2020	1	Board of Commissioners	deferred to the next meeting	Pass
12/1/2020	1	PECS-Planning, Economic Development & Community Services Committee	recommended for deferral	Pass
12/1/2020	1	Committee of the Whole	Accepted to the BOC agenda and assigned Substitute	

**Public Hearing:** YES  NO     **Department:** Planning and Sustainability

**SUBJECT:**  
**Commission District(s):** All  
Waiver of Penalties and Fees

**Information Contact:** Andrew Baker, Director of Planning & Sustainability

**Phone Number:** 404-687-7154

**PURPOSE:**  
To waive penalties and late fees associated with business occupation tax certificates and related taxes.

**NEED/IMPACT:**  
To provide relief from penalties and fees for local businesses who fail to file their business occupation tax

certificate applications or pay their business occupation taxes in a timely manner due to the COVID-19 public health emergency.

**FISCAL IMPACT:**

None.

**RECOMMENDATION:**

To approve the attached resolutions and authorize the chief executive officer to execute all necessary documents.