

# **DeKalb County Government**

Manuel J. Maloof Center 1300 Commerce Drive Decatur, Georgia 30030

# **Legislation Text**

File #: 2020-1521, Version: 1

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.