

TOWN OF CHRISTIANSBURG

Established November 10, 1792

Incorporated January 7, 1833



RESOLUTION ADOPTING TEMPORARY TAX MEASURES FOR HOSPITALITY BUSINESSES

WHEREAS, restaurants and lodging facilities provide an essential service for our citizens and our larger region; and,

WHEREAS, the impacts of the COVID-19 pandemic have been immediate and severe for our country and the Town of Christiansburg, especially for our hospitality businesses; and,

WHEREAS, Virginia Governor Ralph S. Northam declared a state of emergency due to COVID-19 on March 12, 2020; and,

WHEREAS, Governor Northam signed a Declaration of Public Health Emergency mandated that all restaurants, fitness centers, and theatres significantly reduce seating capacity to 10 patrons or less; and,

WHEREAS, Montgomery County and the Town of Christiansburg signed a Declaration of Local Emergency on March 17, 2020; and,

WHEREAS, the Town of Christiansburg would like to do our part to lessen the burden on our hospitality businesses;

NOW, THEREFORE, BE IT RESOLVED that the Council of the Town of Christiansburg, Virginia, directs the Town Manager to temporarily suspend the enforcement of Chapter 18, Article VIII "Meals Tax", Sections 18-232 and 18-233 in order to allow for:

- An increase to the discount of timely payment (regular due date) from 3% to 10% effective for March, April, and May.
- Setting all penalties at 0% on payments made for March, April, and May meals tax if received within 90 days of the due date. Monthly reporting of taxes owed will still be required even in cases where the payment is delayed.
- Setting all interest at 0% on payments made for March, April, and May meals tax for 90 days from the due date.

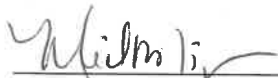
NOW, THEREFORE, BE IT FURTHER RESOLVED that the Town of Christiansburg, Virginia directs the Town Manager to temporarily suspend the enforcement of Chapter 18, Article VII "Transient Lodging Taxes", Sections 18-202 thru 18-206 in order to allow for:

- An increase to the discount of timely payment from 3% to 10% effective for March, April, and May transient lodging tax.
- Setting penalties at 0% on payments made for March, April, and May transient lodging tax if received within 90 days of the due date. Monthly reporting of taxes owed will still be required even in cases where the payment is delayed.
- Setting interest at 0% on payments made for March, April, and May transient lodging tax for 90 days from the due date.

Upon a call for an aye or nay vote on the foregoing resolution at a regular meeting of the Council of the Town of Christiansburg, Virginia held March 24, 2020, members of Council stood opposite their names as indicated:

	<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>	<u>ABSENT</u>
Samuel M. Bishop	X			
Johana Hicks	X			
Steve Huppert	X			
Merissa Sachs	X			
Henry D. Showalter	X			
Bradford J. Stipes	X			
D. Michael Barber, Mayor*				

* Votes only in the event of a tie.



Michele M. Stipes, Clerk of Council



D. Michael Barber, Mayor