

Ordinance #20-03

AN ORDINANCE AMENDING THE DUE DATE FOR THE PAYMENT OF
PREPARED FOOD AND BEVERAGE AND
TRANSIENT LODGING TAXES IN THE CITY OF WILLIAMSBURG

WHEREAS, the City of Williamsburg levies taxes on the purchase of transient lodgings and of prepared foods and beverages as provided under Articles VII and VIII, respectively of Chapter 18 of the Williamsburg Code (hereinafter collectively referred to as Lodgings and Meals Taxes"), and imposes upon the sellers of such items the duty to collect, report and remit such taxes to the City monthly; and

WHEREAS, on March 19, 2020, Williamsburg City Council adopted Resolution #20-06, ratifying the City's emergency declaration regarding the COVID-19 pandemic, and found that due to the severe existing and likely protracted impact of the COVID-19 pandemic on the City of Williamsburg, there now exists a disaster in the City of Williamsburg; and

WHEREAS, based upon such finding City Council believes that it is in the best interests of the health, safety and welfare of the City, its residents, visitors and businesses to take certain actions among which is the temporary changes to taxation requirements as provided by this Ordinance;

NOW, THEREFORE, in accordance with the uniformity provisions of Article 10, Section 1 of the Virginia Constitution, and in view of the aforesaid disaster it is hereby ORDAINED that prepared food and beverage and transient lodging taxes, due between March 20, 2020 and April 20, 2020 shall be remitted on or before May 1, 2020. Reporting requirements shall remain unchanged.

An emergency is hereby declared and this Ordinance shall become effective immediately upon its adoption.

Adopted: _____

Mayor

Attest: _____

Clerk