

RESOLUTION NUMBER 0420-01

TEMPORARY WAIVER OF LATE PAYMENT PENALTIES IN ACCORDANCE WITH STATE ORDER

WHEREAS, the State of Alabama, Commissioner of Revenue has issued an order, pursuant to the power granted under sections 40-2-11 and 40-2A-11, Code of Alabama 1975, declaring that because there is a state of emergency resulting from the potential spread of COVID-19 virus, it is necessary to assist and expedite all efforts of relief. In order to accommodate this need, and provide assistance to the citizens affected by this emergency, late payment penalties be waived for the following:

For small retail businesses whose monthly retail sales during the previous calendar year averaged \$62,500 or less who are unable to timely pay their February, March and April 2020 Sales Tax Liabilities. Late payment penalties will be waived for these taxpayers through June 1, 2020.

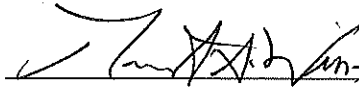
For sales tax liabilities for businesses who are currently registered with the Department as engaging in NAICS Sector 72 business activities who are unable to timely pay their February, March and April 2020 Sales Tax Liabilities. Late payment penalties will be waived for these taxpayers through June 1, 2020.

For Transient Occupancy Tax Liabilities (commonly referred to as "lodging tax" businesses who are unable to timely pay their February, March and April 2020 Transient Occupancy Tax Liabilities. Late payment penalties will be waived for these taxpayers through June 1, 2020.

WHEREAS, this relief does not waive or extend normal filing requirements. Instead, these taxpayers may file their monthly sales and lodgings tax returns for the February, March and April 2020 reporting periods without paying the sales and lodgings tax reported as due. Late payment penalties will be waived for these taxpayers through June 1, 2020 if they request the waiver upon filing of a paper return with the City of Bay Minette. No refunds will be issued for previously filed and remitted taxes, interest or penalties.

NOW, THEREFORE BE IT RESOLVED, AND IT IS HEREBY RESOLVED THAT THE MAYOR AND CITY COUNCIL OF THE CITY OF BAY MINETTE, does hereby provide for a waiver of the late payment penalties on qualifying taxes in accordance with the State of Alabama Order for February, March and April, 2020.

DONE, this the 6th day of April 2020.



Robert A. Wills, Mayor

STATE OF ALABAMA
BALDWIN COUNTY

I, the undersigned qualified and acting City Clerk of the City of Bay Minette, Alabama, do hereby certify that the above and foregoing is a true copy of a resolution lawfully passed and adopted by the City Council named therein, at a regular meeting of such Council held on the 6th day of April, 2020, and that such resolution is on file in the City Clerk's Office.

IN WITNESS WHEREOF, I have hereto set my hand and affixed the official seal of the City on this 6th day of April, 2020.



Rita Diedtrich, City Clerk