

TOWN OF HERNDON, VIRGINIA

ORDINANCE

APRIL 14, 2020

Ordinance- to amend Chapter 30 (FINANCE AND TAXATION), Article VI (Transient Occupancy Tax), Section 30-179, of the Herndon Town Code to temporarily extend the due dates for the remittance of Transient Occupancy Taxes.

BE IT ORDAINED by the Town Council for the Town of Herndon, Virginia that:

WHEREAS, on March 12, 2020, Governor Ralph S. Northam issued Executive Order Fifty-One declaring a state of emergency for the Commonwealth of Virginia arising from the novel coronavirus (COVID-19) pandemic, acknowledged the existence of a disaster as defined by Virginia Code Section 44-146.16 arising from the public health threat presented by a communicable disease anticipated to spread and ordered implementation of the Commonwealth of Virginia Emergency Operations Plan, activation of the Virginia Emergency Operations Center to provide assistance to local governments, and authorization for executive branch agencies to waive "any state requirement or regulation" as appropriate; and

WHEREAS, on March 23, 2020, Executive Order Fifty-Three was issued which ordered all businesses to the extent possible to adhere to social distancing recommendations; and

WHEREAS, on March 24, 2020, the Town's Emergency Management Coordinator issued a Declaration of Emergency and Disaster, applicable throughout the entire Town of Herndon, Virginia pursuant to the Town's Emergency Management Plan and Virginia Code Sections 44-146.21 and the Town Council affirmed the existence of a disaster and approved Resolution 20-G-13, to declare a State of Local Emergency and Disaster; and

WHEREAS, also on March 24, 2020 pursuant to Virginia Code Section 15.2-1413 the Town Council approved Ordinance 20-O-23, to implement Emergency Procedures and Effectuate Temporary Changes to Address Continuity of Governmental Operations during Pandemic Disaster (COVID-19) for a period not to exceed six months; and

WHEREAS, on March 30, 2020, Executive Order Fifty-Five was issued which ordered all individuals in Virginia to remain at their place of residence with certain limited exceptions; and

WHEREAS, hotel owners and operators, are an integral and essential part of the Town's economy and an important source of revenue to the Town, and the restriction on the number of patrons, ability to operate and other restrictions as they now exist and as they may be imposed in the future during the COVID-19 emergency are placing significant financial burdens on such businesses within the Town; and

WHEREAS, the Transient Occupancy Tax is deemed to be held in trust by such businesses until paid but the Town Council has determined that it is in the best interest of the Town and its businesses to delay various payment due dates for such tax.

NOW THEREFORE, BE IT ORDAINED by the Town Council of the Town of Herndon, Virginia, that Chapter 30 (FINANCE AND TAXATION), Article VI (Transient Occupancy Tax), of the Herndon Town Code (2000), is amended as follows:

ARTICLE VI. – TRANSIENT OCCUPANCY TAX

Section 30-179. – Reports and remittances.

All hotels must, before doing business in the town, register with the director of finance for collection of the tax imposed by this article. Each hotel shall make a report to the town for each calendar month during which business is conducted by the hotel, showing the amount of charges collected for the provision of lodging, and the amount of tax required to be collected. The monthly reports shall be made on forms prescribed by the director of finance and shall be delivered to the director of finance on or before the 20th day of the following calendar month. *Notwithstanding anything else in this article to the contrary, including the provisions of this section, the* Each report shall be accompanied by a remittance of the amount of tax due *on the 20th day of March 2020, April 2020, May 2020 and June 2020 respectively, may be made on or before the 20th day of June 2020, July 2020, August 2020 and August 2020, respectively,* any checks remitted being made payable to the Town of Herndon, Virginia. *Payments normally due on the March, April, May and June dates shall not be considered delinquent for purposes of this article and not subject to the imposition or penalties and interest in Sec. 30-181, if paid in full on or before the applicable due date.*

This is certified to be a true and accurate copy of Ordinance 20-O-25 adopted at a legally convened meeting of the Town Council of the Town of Herndon on March 24, 2020.


Margie C. Tacci, Deputy Town Clerk

