

RESOLUTION NO. 2020-019

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORONA, CALIFORNIA TEMPORARILY WAIVING ALL PENALTIES, LATE FEES AND INTEREST IMPOSED UPON DELINQUENT PAYMENTS OF BUSINESS LICENSE TAXES OR TRANSIT OCCUPANCY TAXES AND EXTENDING DEADLINE FOR BUSINESS LICENSE RENEWALS DUE IN APRIL AND MAY

WHEREAS, on March 4, 2020, the Governor of California (“Governor”) proclaimed a State of Emergency to exist in California, as authorized by Government Code sections 8558(b) 8625(c), in response to an outbreak and spread of a respiratory disease caused by a novel coronavirus now known as COVID-19 throughout California; and

WHEREAS, on March 8, 2020, the Riverside County Public Health Officer (“County PHO”) declared a local health emergency based on an imminent and proximate threat to public health from the introduction of COVID-19 in Riverside County; and

WHEREAS, on March 10, 2020, Riverside County proclaimed a local emergency due to the threat of COVID-19 in Riverside County; and

WHEREAS, on March 11, 2020, the World Health Organization declared COVID-19 a pandemic based upon the alarming levels of spread and severity of COVID-19, and by the alarming levels of inaction; and

WHEREAS, on March 13, 2020, the President of the United States declared the COVID-19 pandemic of sufficient severity and magnitude to warrant an emergency declaration for all states, tribes, territories, and the District of Columbia pursuant to authority granted by the Constitution and the laws of the United States of America, including sections 201 and 301 of the National Emergencies Act (50 U.S.C. 1601 *et seq.*); and

WHEREAS, on March 16, 2020, when the City Council was not in session, the Fire Chief for the City of Corona, in his capacity as the Director of Emergency Services and pursuant to authority granted by Corona Municipal Code (“CMC”) Section 2.52.110, declared a local emergency in the City of Corona, which was ratified by the City Council on March 18, 2020 pursuant to Resolution No. 2020-010; and

WHEREAS, on March 19, 2020, in a further effort to require the public to practice social distancing to help contain the spread of COVID-19, the Governor issued Executive Order N-33-20 ordering all individuals living in the State of California to stay home or at their place of residence, except to obtain essential services; and

WHEREAS, with the closing of many businesses around the City due to the various orders of the City, the County PHO, and the Governor, many sectors of our local economy have been significantly affected, especially small business owners; and

WHEREAS, CMC Section 3.34.080 provides that hotel operators who fail to pay the City's transient occupancy tax required pursuant to CMC Chapter 3.34 are subject to penalties of ten percent (10%) of the amount of the tax plus one-half percent (1/2%) interest per month if they fail to remit the tax within the time required by CMC Chapter 3.34; and

WHEREAS, CMC Section 5.02.330 provides that any business that fails to pay when due a business license tax required pursuant to CMC Chapter 5.02 is subject to penalties in the amount of twenty-five percent (25%) of the amount of the tax, unless such penalty is waived for good cause in the discretion of the Administrative Services Director; and

WHEREAS, to assist local businesses during this time of crisis, the City Council desires to temporarily waive all penalties, late fees and interest charges that may otherwise be imposed upon hotel operators under CMC Chapter 3.34 and businesses under CMC Chapter 5.02 for a period of 90 days; and

WHEREAS, CMC Chapter 5.02 requires that business licenses be renewed annually on the 12-month anniversary date of the issuance of the initial business license for each business within the City; and

WHEREAS, the City Council desires to extend the payment deadline to June 30, 2020 for any business licenses that are required to be renewed during the months of April or May of 2020.

NOW THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED, by the City Council of the City of Corona, California, as follows:

SECTION 1. Transient Occupancy Taxes. Notwithstanding anything to the contrary in Section 3.34.080 of the Corona Municipal Code or any other applicable law, rule or regulation, any penalties, late fees or interest charges that may otherwise be imposed upon any operator, as that term is defined in Section 3.34.020(F), who fails to remit any tax imposed by Chapter 3.34 of the Corona Municipal Code are hereby waived for a period of ninety (90) days following adoption of this Resolution.

SECTION 2. Business License Taxes. Notwithstanding anything to the contrary in Section 5.02.330 of the Corona Municipal Code or any other applicable law, rule or regulation, any penalties, late fees or interest charges that may otherwise be imposed upon a business, as that term is defined in Section 5.02.020(A), that fails to remit any tax imposed by Chapter 5.02 of the Corona Municipal Code are hereby waived for a period of ninety (90) days following adoption of this Resolution.

SECTION 3. Business License Renewals. Notwithstanding anything to the contrary in Chapter 5.02 of the Corona Municipal Code or any other applicable law, rule or regulation, the deadline for renewal of a business license for any business licenses that are required to be renewed in April 2020 or May 2020 is hereby extended to June 30, 2020.

SECTION 4. Effective Date. This Resolution shall go into effect immediately upon its adoption.

PASSED AND ADOPTED this 15th day of April 2020.

Mayor of the City of Corona, California

ATTEST:

City Clerk of the City of Corona, California

CERTIFICATION

I, Sylvia Edwards, City Clerk of the City of Corona, California, do hereby certify that the foregoing Resolution was regularly passed and adopted by the City Council of the City of Corona, California, at a regular meeting thereof held on the 15th day of April 2020, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Corona, California, this 15th day of April 2020.

City Clerk of the City of Corona, California

(SEAL)