



County of Sonoma

State of California

Date: April 7, 2020

Item Number: _____

Resolution Number: _____

☐ 4/5 Vote Required

Resolution Of The Board Of Supervisors Of The County Of Sonoma, State Of California, to Waive Delinquent Penalties and Interest Under the Transient Occupancy Tax and Sonoma County Tourism Business Improvement Area Ordinances for the First Quarter of 2020 for Operators Directly Impacted by the COVID-19 Emergency.

Whereas, on March 2, 2020 County of Sonoma declared a Local Public Health Emergency as well as a Local Emergency to respond to COVID-19; and

Whereas, the scope of the emergency caused by the COVID-19 virus has resulted in the Governor of the State of California to proclaim a State of Emergency on March 4, 2020; and

Whereas, on March 17, 2020, The Sonoma County Health Officer issued a Health Order directing residents to shelter in place effective midnight on Wednesday March 18, 2020; and

Whereas, Section 12-15 of the Sonoma County Transient Occupancy Tax Ordinance ("TOT Ordinance") requires that each operator shall, on or before the last day of the month following the close of each calendar quarter, make a return to the tax collector of the total rents charged and received and the amount of tax collected for transient occupancies, and remit the full amount of the tax collected to the tax collector; and

Whereas, Section 12-16 of the TOT Ordinance imposes penalties and interest for the failure to remit the tax by the date required under Section 12-15; and

Whereas, Section 33-5(b) of the Sonoma County Tourism Business Improvement Area Ordinance ("BIA Ordinance") requires that each operator subject to assessment under the BIA Ordinance, and not located in a city that has entered into an agreement with the tax collector pursuant to Section 33-6, shall, on or before the last day of the month following each calendar quarter, make a return to the tax collector of the total rents charged by the operator and the amount of assessments owed for such calendar quarter, and remit the full amount of the assessments owed to the tax collector; and

Whereas, Section 33-8 of the BIA Ordinance imposes penalties and interest for the failure to remit assessments by the date required under Section 33-5(b); and

Whereas, the TOT and BIA return and remittances for the first quarter of 2020 are due on April 30, 2020; and

Whereas, due to impacts as a result of the COVID-19 emergency, the Auditor-Controller Treasurer-Tax Collector desires to waive the delinquent penalties and interest for reporting and remittance of the TOT and BIA for the first quarter of 2020 for operators who have been directly impacted by COVID-19 emergency.

Now, Therefore, Be It Resolved that the Board of Supervisors hereby finds, declares, determines and orders as follows:

1. The foregoing recitals are true and correct.
2. Notwithstanding Section 12-15 and 12-16 of the TOT Ordinance, delinquent penalties and interest for the first quarter of 2020 are hereby waived for every TOT operator who has been directly impacted by the COVID-19 emergency until June 30th, 2020. An operator will be considered “directly impacted” only upon submission of evidence satisfactory to the ACTTC demonstrating inability to pay the full amount of TOT owed in the first quarter of 2020 upon the date due. In extraordinary circumstances, the ACTTC may exercise his discretion to extend each waiver up to an additional three months, but under no circumstances may the waiver extend beyond September 30, 2020.
3. Notwithstanding Section 33-5(b) or Section 33-8 of the BIA Ordinance, delinquent penalties and interest for the first quarter of 2020 are hereby waived for every BIA operator who has been directly impacted by COVID-19 until June 30th, 2020. An operator will be considered “directly impacted” only upon submission of evidence satisfactory to the ACTTC demonstrating inability to pay the full amount of BIA owed in the first quarter of 2020 upon the date due. In extraordinary circumstances, the ACTTC may exercise his discretion to extend each waiver up to an additional three months, but under no circumstances may the waiver extend beyond September 30, 2020.
4. This Resolution does not affect BIA operators who remit BIA assessments to cities as allowed by Section 33-6 of the BIA Ordinance. Should such a city determine that a similar delinquent penalty and interest waiver is required, the Auditor-Controller Treasurer-Tax Collector is hereby authorized to take any and all actions required to facilitate such waiver.
5. This Resolution shall not be construed to affect operators under the TOT Ordinance or BIA Ordinance who have not been directly impacted by COVID-19.
6. This Resolution shall not be construed to affect the amount of taxes or assessments owed by any operator under the TOT Ordinance or BIA Ordinance.

Supervisors:

Gorin:

Zane:

Gore:

Hopkins:

Rabbitt:

Ayes:

Noes:

Absent:

Abstain:

So Ordered.