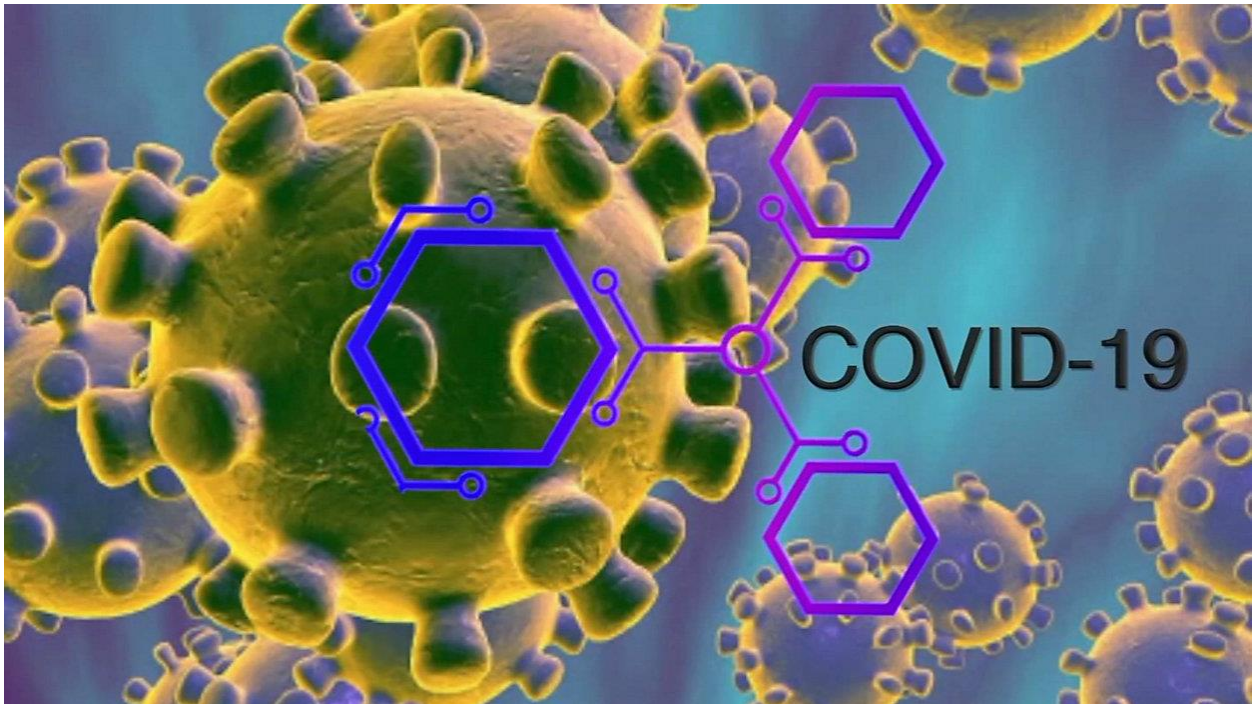




**CITY MANAGER
EXECUTIVE ORDER 2020-9
AMUSEMENT & HOTEL TAX LATE FEES**



April 22, 2020



Tim Gleason, City Manager

§ 9.1 INTRODUCTION

As a result of the COVID-19 virus, Governor Pritzker issued COVID-19 Executive Order No. 8 enacting a stay at home order and closing non-essential businesses. This includes theaters that are subject to the City’s amusement tax. Although hotels are considered an essential business and allowed to operate, that industry has likewise been significantly impacted by the COVID-19 pandemic. To help provide relief to these businesses, this Executive Order 2020-9 provides additional time to make the amusement tax and hotel/motel tax payments without accruing any interest, fines or penalties.

§ 9.2 AUTHORITY

On March 26, 2020, the City Council approved an Ordinance Declaring a Local Emergency due to the COVID-19 Virus & Enacting Various Emergency Measures. Section 2(H) of that Ordinance places a moratorium on interest, fines and penalties on amounts owed to the City as of March 1, 2020, for utility payments, food and beverage taxes, parking tickets and ordinance violations, as long as all said amounts are paid within 30 days after the conclusion of Governor Pritzker’s Gubernatorial Disaster Proclamation. Section 2(H) of the Ordinance also authorizes the City Manager to extend the deadlines for payments related to any other amounts due and owing the City.

§ 9.3 MORATORIUM ON AMUSEMENT TAX INTEREST, FINES & PENALTIES FOR CLOSED NON-ESSENTIAL BUSINESSES

No interest, fines, and/or penalties shall accrue or be assessed on amounts owed to the City as of March 1, 2020, for the City’s amusement tax (see Chapter 39, Article 19 of the City Code) due by businesses that were deemed non-essential and that are temporarily closed (e.g., theaters), so long as said tax is paid within 30 days after the conclusion of Governor Pritzker’s Gubernatorial Disaster Proclamation, including any and all renewals thereof, or until this this Executive Order 2020-9 is amended or repealed. Said businesses must provide an affidavit attesting to the temporary closure and continue to timely file returns per § 9.5.



HEALTH OFFICIAL RECOMMENDATIONS

1. Practice social distancing;
2. Washing your hands often;
3. Avoid touching your eyes, nose and/or mouth with unwashed hands;
4. Avoid contact with sick people;
5. Stay home if you are sick;
6. Cover your mouth/nose with a tissue or sleeve when coughing or sneezing; and
7. Clean and disinfect frequently touched objects and surfaces.

For more information on COVID-19 and related health information, please visit the following websites:

www.cdc.gov

dph.illinois.gov

health.mcleancountyil.gov

§ 9.4 MORATORIUM ON HOTEL/MOTEL TAX INTEREST, FINES & PENALTIES

No interest, fines, and/or penalties shall accrue or be assessed on amounts owed to the City as of March 1, 2020, for the City’s hotel/motel tax (see Chapter 39, Article 8 of the City Code) due by hotels or motels, so long as said tax is paid within 30 days after the conclusion of Governor Pritzker’s Gubernatorial Disaster Proclamation, including any and all renewals thereof, or until this this Executive Order 2020-9 is amended or repealed. Said businesses must provide proof of temporary closure and continue to timely file returns per § 9.5.

§ 9.5 FILING OF TAX RETURNS REQUIRED

Chapter 39 of the City Code provides all amusement tax returns and hotel/motel tax returns are due on or before the 25th day of the next calendar month. Nothing herein shall excuse these tax returns from continuing to be timely filed for all non-essential and temporarily closed businesses, including any hotels or motels. Failure to timely file said returns shall be subject to all applicable fines and penalties.