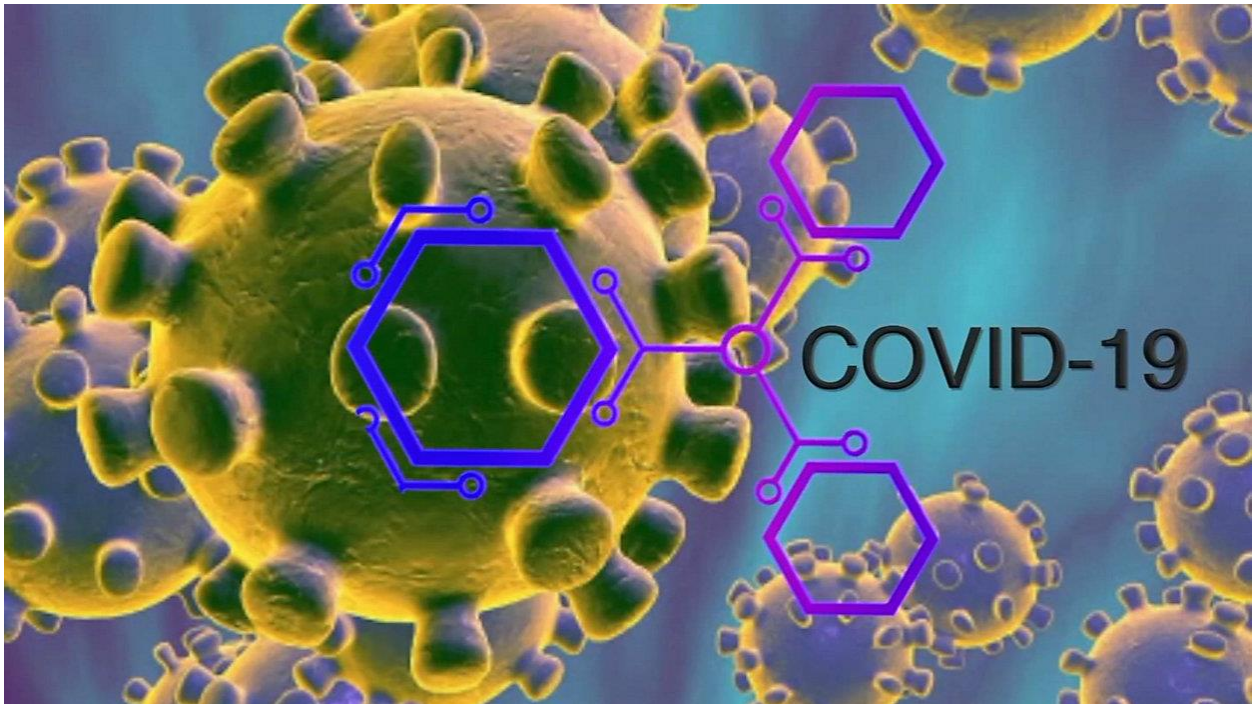




**CITY MANAGER
EXECUTIVE ORDER 2020-19
AMUSEMENT & HOTEL TAX LATE FEES**



July 9, 2020



Tim Gleason, City Manager

§ 19.1 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.

§ 19.2 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, as well as a subsequent amendment, places a moratorium on interest, fines and penalties on amounts owed to the City as of March 1, 2020, and thereafter for utility payments, food and beverage taxes, parking tickets and ordinance violations, as long as all said amounts are paid within 90 days after our region began Phase 4 of the Governor’s Restore Illinois Plan. Our region began Phase 4 on June 26, 2020, and said payments accordingly have to be made by September 24, 2020. The City Council gave the City Manager the authority to extend the deadlines for payments related to other amounts due and owing the City on the same timeline.

§ 19.3 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, and thereafter 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 before September 24, 2020. Said businesses must provide an affidavit attesting to the temporary closure and continue to timely file returns per § 19.5.



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

§ 19.4 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, and thereafter 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 September 24, 2020. Said businesses must provide proof of temporary closure and continue to timely file returns per § 19.5.

§ 19.5 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.

§ 19.6 REPEAL OF EXECUTIVE ORDER 2020-9

City Manager Executive Order 2020-9 is hereby repealed and replaced by this Executive Order 2020-19.