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1 **R2021-8: TO DIRECT THE CITY MANAGER TO IMPLEMENT THE ATTACHED**  
2 **EMERGENCY HEALTH AND SAFETY ORDER TO PROVIDE FINANCIAL**  
3 **RELIEF TO CITY BUSINESSES SUFFERING FROM THE ECONOMIC IMPACT**  
4 **OF THE CORONAVIRUS HEALTH EVENT (BUSINESS LICENSE).**

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5 **Applicant/Purpose:** City Council / to implement Emergency Order 4D which will delay  
6 the penalty date for Business Licenses from 5.1.21 to 7.1.21.

7  
8 **Brief:**

- 9 • On 3/13/20, Governor Henry McMaster issued Executive Order No. 2020-08  
10 related to “COVID-19” & declared that a State of Emergency exists in SC.
- 11 • A state of emergency exists & has existed continuously from that time to the  
12 present.
- 13 • Chapter 11, Article II of the City’s Code requires business licenses to be renewed  
14 annually w/ a due date of 4.30.21; payments become delinquent on 5.1.21.
- 15 • Per the Code, penalties shall apply at the rate of 5% of the unpaid amount each  
16 month after the due date until the full amount is paid.
- 17 • This temporary order grants licensees an extension on the imposition of  
18 penalties from 5.1.21 to 7.1.21.

19  
20 **Issues:**

- 21 • Per the Emergency Payment Extension Agreement, Licensees are still required  
22 to submit the Annual Business License Renewal Form by the original due date of  
23 4.30.21, along w/ a 10% payment of the annual fee.
- 24 • The Licensee will then enter into a payment plan agreement w/ the City to pay  
25 the outstanding balances. All outstanding balances are to be paid, in full, by  
26 6.30.21 to avoid penalties.
- 27 • Any outstanding balance(s) on 7.1.21 will be considered delinquent & subject  
28 to the penalties outlined in the Code.

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30 **Public Notification:** Normal meeting notification.

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32 **Alternatives:**

- 33 • Amend the Resolution

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35 **Financial Impact:**

- 36 • In a normal year Business Licenses would become delinquent on 5.1.21.  
37 Delinquent business licenses are penalized at a rate of 5% on outstanding  
38 balance(s). The impact of this Resolution is that these penalties will not go  
39 into effect until 7.1.21.

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41 **Manager’s Recommendation:** I recommend approval.

42  
43 **Attachment(s):** Proposed resolution and supporting documents.

CITY OF MYRTLE BEACH  
COUNTY OF HORRY  
STATE OF SOUTH CAROLINA

RESOLUTION TO DIRECT THE CITY  
MANAGER TO IMPLEMENT THE  
ATTACHED EMERGENCY HEALTH AND  
SAFETY ORDER TO PROVIDE  
FINANCIAL RELIEF TO CITY  
BUSINESSES SUFFERING FROM THE  
ECONOMIC IMPACT OF THE  
CORONAVIRUS HEALTH EVENT  
(BUSINESS LICENSE).

**WHEREAS**, on March 13, 2020, Governor Henry McMaster issued Executive Order No. 2020-08 related to 2019 Novel Coronavirus ("**COVID-19**") and declared that a State of Emergency exists in South Carolina; and

**WHEREAS**, on March 15, 2020, the Centers for Disease Control and Prevention issued guidance recommending the suspension of large events and mass gatherings that consist of 50 people or more in order to slow the spread of COVID-19; and

**WHEREAS**, a state of emergency exists and has existed continuously from that time until the present moment; and

**WHEREAS**, the City's Code of Ordinances (the "Code"), Chapter 11, Article II, as amended by Ordinance No. 2020-01 on January 28, 2020, requires business licenses to be renewed annually with a due date for renewal license tax payments of April 30, 2021, and with payments becoming delinquent on May 1, 2021; and,

**WHEREAS**, Sec. 11-32(a) provides that penalties shall apply at the rate of five percent of the unpaid amount each month after the due date until the full amount is paid, not to exceed 30% of the outstanding amount for any one year; and

**WHEREAS**, due to the State of Emergency related to COVID-19, many local businesses are suffering drastic reductions in revenues and cash flows and will be feeling the effects of the consequent economic slowdown throughout much of the license renewal period; and

**WHEREAS**, Chapter 8 of the Code of Ordinances of the City of Myrtle Beach provides special authority for certain extraordinary actions to be taken by the City Manager in dealing with emergency situations, including the emergency powers enumerated in Sec. 8-11; and

**WHEREAS**, among those extraordinary actions are (Sec. 8-11(h)) "[t]o waive, adjust or suspend any law, code provision or regulation prescribing the procedures for conduct of city business, or the orders, rules or regulations of any city agency, including but not limited to fees, policies and procedures, if strict compliance with any ordinance,

1 resolution, order, rule or regulation would in any way prevent, hinder or delay necessary  
2 action in coping with the emergency or disaster, provided that such suspension shall  
3 provide for the minimum deviation from the requirements under the circumstances and  
4 further provided that, when practicable, specialists shall be assigned to avoid adverse  
5 effects resulting from such suspension;" and  
6

7 **WHEREAS**, it is hereby determined that a public emergency affecting life, health, and  
8 safety does exist and is compromising the ability of local businesses timely to renew and  
9 pay their license fees, and of City staff to enforce the referenced Code provisions  
10 effectively, and therefore, it may be appropriate and necessary to provide for the proper  
11 and timely filing of renewal applications, for a temporary waiver of penalties and for other  
12 adjustments to facilitate payment and collection of the business license taxes upon  
13 renewal;  
14

15 **Now, therefore, be it resolved by the City Council of the City of Myrtle Beach** that  
16 the City Manager be instructed to implement Emergency Order #4D, shown as the  
17 Exhibit to this resolution, immediately.  
18

19 SIGNED AND SEALED this 9th day of February, 2021.  
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21

22 \_\_\_\_\_  
23 BRENDA BETHUNE, MAYOR  
24

25 ATTEST:  
26  
27

28 \_\_\_\_\_  
29 JENNIFER ADKINS, CITY CLERK  
30

1  
2 Exhibit

3  
4 **Temporary Order #4D Issued Tuesday, February 9, 2021**

5  
6 **Section 1. Adjustments to Policy and Procedures.** For the term of this order, the  
7 policy established by City Code Sec. 11-24(a) is hereby adjusted as follows, and must  
8 be administered accordingly:  
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10 "11.24(a) – The required license tax shall be paid for each business subject  
11 hereto according to the applicable rate classification on or before the thirtieth  
12 (30<sup>th</sup>) day of June, 2021, except for those businesses in Rate Class 8 for which a  
13 different due date is specified."  
14

15 **Section 2. Payment Arrangements.** The Chief Financial Officer will implement  
16 guidelines for the administration of a program whereby businesses that make timely  
17 application for renewal under Section 1 of this Order may pay their taxes for the current  
18 renewal period without penalty in monthly installments beginning as early as May 1,  
19 2021, and concluding 60 days after this date on June 30, 2021.  
20

21 **Section 3. Suspension of Local Provisions.** During the period of effectiveness of this  
22 Order, any ordinance, resolution, policy, or bylaw of the Governing Body that conflicts  
23 with the provisions hereof is suspended and shall be superseded hereby.  
24

25 **Section 4. Effective Date; Expiration.** The provisions hereof shall become effective on  
26 May 1, 2021 and shall expire on the 61<sup>st</sup> day following the effective date hereof.  
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28  
29 Ordered on this 9th day of February 2021, at \_\_\_\_\_ PM.  
30  
31  
32

33  
34 \_\_\_\_\_  
35 JONATHAN "FOX" SIMONS, JR.,  
36 CITY MANAGER, CITY OF MYRTLE BEACH  
37

38 ATTEST:  
39  
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41 \_\_\_\_\_  
42 JENNIFER ADKINS, CITY CLERK