

CITY OF MYRTLE BEACH  
COUNTY OF HORRY  
STATE OF SOUTH CAROLINA

**Resolution R2020-23 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 (Local Accommodations Taxes and Hospitality Fees).**

**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**, Sec. 2-263(c) provides that hospitality fees not timely remitted shall be subject to a penalty of 10 percent; and

**WHEREAS**, Sec. 2-276, and Sec. 2-316 as amended by Ordinance No. 2019-037 adopted on August 13, 2019, respectively, provide that local accommodations taxes and hospitality taxes not timely remitted shall be subject to a penalty of two percent per month on the amount of taxes that remain unpaid; 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 during the period of this emergency; 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, resolution, order, rule or regulation would in any way prevent, hinder or delay necessary action in coping with the emergency or disaster, provided that such suspension shall provide for the minimum deviation from the requirements under the circumstances and further provided that, when practicable, specialists shall be assigned to avoid adverse effects resulting from such suspension;” and

1 **WHEREAS**, it is hereby determined that a public emergency affecting life, health, and  
2 safety does exist and is compromising the ability of local businesses timely to pay their  
3 hospitality fees, and accommodations and hospitality taxes, and of City staff to  
4 enforce the referenced Code provisions effectively, and therefore, it may be  
5 appropriate and necessary to provide for a temporary waiver of penalties during the  
6 term of this emergency order.

7  
8 Now, therefore, be it resolved by the City Council of the City of Myrtle Beach that the  
9 City Manager be instructed to immediately implement Emergency Order 4A shown as  
10 an Exhibit to this resolution.

11  
12 SIGNED AND SEALED this 2<sup>nd</sup> day of April, 2020.

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15 \_\_\_\_\_  
16 BRENDA BETHUNE, MAYOR

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18 ATTEST:

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20 \_\_\_\_\_  
21 JENNIFER STANFORD, CITY CLERK  
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**Temporary Order #4A Issued Thursday April 2, 2020**

**Section 1. Waiver of Penalty Provisions.** For the term of this order, the following penalty provisions are hereby waived:

- Sec. 2-263(c), providing that hospitality fees not timely remitted shall be subject to a penalty of 10% percent.
- Sec. 2-276, and Sec. 2-316 as amended by Ordinance No. 2019-037 adopted on August 13, 2019, respectively, providing that local accommodations taxes and hospitality taxes not timely remitted shall be subject to a penalty of two percent per month on the amount of taxes that remain unpaid are hereby waived.

**Section 2. Suspension of Local Provisions.** During the period of effectiveness of this Order, any ordinance, resolution, policy, or bylaw of the Governing Body that conflicts with the provisions hereof is suspended and shall be superseded hereby.

**Section 3. Effective Date; Expiration.** The provisions hereof shall become effective on April 21, 2020 and shall expire on the 61<sup>st</sup> day following the effective date hereof.

Ordered on this 2<sup>nd</sup> day of April 2020, at \_\_\_\_\_ PM.

\_\_\_\_\_  
John Pedersen, City Manager, City of Myrtle Beach

Attest: \_\_\_\_\_  
Jennifer Stanford, City Clerk