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 CITY OF MYRTLE BEACH COUNTY OF HORRY STATE OF SOUTH CAROLINA

Resolution R2020-24 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, 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 May 1, 2020, and with payments becoming delinquent on June 1, 2020; 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, 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 2 3 4 5 6	WHEREAS, it is hereby determined that a public emergency affecting life, health, and safety does exist and is compromising the ability of local businesses timely to renew and pay their license fees, and of City staff to enforce the referenced Code provisions effectively, and therefore, it may be appropriate and necessary to provide for the proper and timely filing of renewal applications, for a temporary waiver of penalties and for other adjustments to facilitate payment and collection of the business license
7 8	taxes upon renewal;
9	Now, therefore, be it resolved by the City Council of the City of Myrtle Beach that the
10	City Manager be instructed to immediately implement Emergency Order 4B shown as
11	the Exhibit to this resolution.
12	and Exhibit to this resolution.
13	SIGNED AND SEALED this 2 <sup>nd</sup> day of April, 2020.
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17	BRENDA BETHUNE, MAYOR
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19	ATTEST:
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21 22	JENNIFER STANFORD, CITY CLERK
23	JEMMI ER STAM ORD, CITT CLERK
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25	SIGNED AND SEALED this 2 <sup>nd</sup> day of April, 2020.
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29	BRENDA BETHUNE, MAYOR
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31	ATTEST:
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33 34	JENNIFER STANFORD, CITY CLERK
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Exhibit Temporary Order #4B Issued Thursday April 2, 2020 Section 1. Adjustments to Policy and Procedures. For the term of this order, the policy established by City Code Sec. 11-24(a) is hereby adjusted as follows, and must be administered accordingly: "11.24(a) - The required license tax shall be paid for each business subject hereto according to the applicable rate classification on or before the thirtieth (30<sup>th</sup>) day of June, 2020, except for those businesses in Rate Class 8 for which a different due date is specified." Section 2. Payment Arrangements. The Chief Financial Officer will develop guidelines for the administration of a program whereby businesses that make timely application for renewal under Section 1 of this Order may pay their taxes for the current renewal period without penalty in monthly installments beginning as early as May 1, 2020, and concluding not less than 60 days after the end of the current fiscal year on June 30, 2020. Section 3. 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 4. Effective Date; Expiration. The provisions hereof shall become effective on May 1, 2020 and shall expire on the 61st 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