



Legislation Details (With Text)

File #: Ord. 2020-20 **Version:** 1 **Name:**
Type: Ordinance **Status:** Individual Consideration
File created: 3/31/2020 **In control:** City Council
On agenda: 4/7/2020 **Final action:**
Title: Consider approval of Ordinance 2020-20, temporarily waiving the 15 percent late charge and the 1 percent per month interest charge for delinquent payment of Hotel Occupancy Taxes under Section 78.103 of the San Marcos City Code due to the COVID-19 pandemic; providing for adoption of this Ordinance as an emergency measure on only one reading; and providing an effective date.

Sponsors:

Indexes:

Code sections:

Attachments: 1. HOTEL OCCUPANCY TAX - LATE CHARGES AND INTEREST - TEMPORARY WAIVER

Date	Ver.	Action By	Action	Result
4/7/2020	1	City Council	approved	Pass

AGENDA CAPTION:

Consider approval of Ordinance 2020-20, temporarily waiving the 15 percent late charge and the 1 percent per month interest charge for delinquent payment of Hotel Occupancy Taxes under Section 78.103 of the San Marcos City Code due to the COVID-19 pandemic; providing for adoption of this Ordinance as an emergency measure on only one reading; and providing an effective date.

Meeting date: April 7, 2020

Department: City Manager's Office

Amount & Source of Funding

Funds Required: [Click or tap here to enter text.](#)

Account Number: [Click or tap here to enter text.](#)

Funds Available: [Click or tap here to enter text.](#)

Account Name: [Click or tap here to enter text.](#)

Fiscal Note:

Prior Council Action: [Click or tap here to enter text.](#)

City Council Strategic Initiative: [Please select from the dropdown menu below]

[Choose an item.](#)

[Choose an item.](#)

Choose an item.

Comprehensive Plan Element (s): [Please select the Plan element(s) and Goal # from dropdown menu below]

- ☐ Economic Development - Choose an item.
- ☐ Environment & Resource Protection - Choose an item.
- ☐ Land Use - Choose an item.
- ☐ Neighborhoods & Housing - Choose an item.
- ☐ Parks, Public Spaces & Facilities - Choose an item.
- ☐ Transportation - Choose an item.
- ☐ Core Services
- ☐ Not Applicable

Master Plan: [Please select the corresponding Master Plan from the dropdown menu below (if applicable)]

Choose an item.

Background Information:

On March 24, 2020, the San Marcos City Council gave direction to staff to bring forward a waiver of late charges and interest on delinquent payments of hotel occupancy taxes for a 90 day period. The attach ordinance provides for a waiver of the 15% late charge and the 1% per month interest charge assessed under Section 78.103 of the San Marcos City Code, but only for hotel occupancy tax payments that first become due on April 20, 2020, May 20, 2020, and June 20, 2020.

Council Committee, Board/Commission Action:

Click or tap here to enter text.

Alternatives:

Click or tap here to enter text.

Recommendation:

Click or tap here to enter text.