

RESOLUTION NO. _____

OCCUPANCY TAX PENALTY WAIVER FOR DAYS INN CANDLER

- WHEREAS, in accordance with Session Law 2015-128, the County currently imposes a room occupancy and tourism development tax of six percent (6%) on the gross receipts derived from the rental of accommodations within the County that are subject to and as an addition to the local sales tax imposed by the State under N.C. Gen. Stat. § 105-164.4(a)(3);
- WHEREAS, N.C. Gen. Stat. § 153A-155 imposes penalties on persons, firms, corporations or associations who fail or refuse to file a room occupancy tax return or pay a room occupancy tax in a timely manner;
- WHEREAS, the governing body of any taxing county has authority to waive occupancy tax penalties upon making a record of the reasons therefore and reduce or waive any such penalty;
- WHEREAS, Days Inn Candler was recently assessed a penalty in the amount of \$271.35;
- WHEREAS, Days Inn Candler requests a waiver of this penalty because they mailed the occupancy tax due on February 14, 2017, but it was not postmarked until March 1, 2017 due to a postal error;
- WHEREAS, Days Inn Candler had one previous penalty in 2011; and
- WHEREAS, the Buncombe County Tourism Development Authority approved this penalty waiver and forwarded this request to this Board for final consideration.

NOW, THEREFORE, BE IT RESOLVED BY THE BUNCOMBE COUNTY BOARD OF COMMISSIONERS:

1. That for the reasons set forth above, this Board hereby waives this occupancy tax penalty in the amount of \$271.35 and directs staff to take appropriate action to satisfy this waiver.
2. That this resolution is effective upon its adoption.

This the 1st day of August, 2017.

ATTEST

BOARD OF COMMISSIONERS FOR THE
COUNTY OF BUNCOMBE

Kathy Hughes, Clerk

By: _____
Brownie Newman, Chairman

APPROVED AS TO FORM

County Attorney