



## **Buncombe County Board of Commissioners**

### **Request for Board Action**

**Meeting Date: 10/6/2020**

#### **Consent Agenda**

**Department: TAX COLLECTIONS**

**Presenter(s): JENNIFER PIKE**

**Contact(s): JENNIFER PIKE**

**Subject: REQUEST TO WAIVE OCCUPANCY TAX PENALTY – HOLIDAY INN  
BILTMORE EAST**

#### **Brief Summary:**

Holiday Inn Biltmore East has requested a waiver of Occupancy Tax penalty incurred. Occupancy tax for Holiday Inn Biltmore East was due June 22 and paid June 24 due to the accountant failing to make the payment before going on vacation. The late payment resulted in a penalty assessed in the amount of \$513.73. A two-step process is required for granting a penalty waiver, approval by both the Buncombe County Tourism Development Authority (BCTDA) and Buncombe County Board of Commissioners. The BCTDA has approved the penalty waiver. Following approval of the penalty waiver by the Buncombe County Board of Commissioners the penalty amount due, \$513.73, will be removed from the Holiday Inn Biltmore East account.

#### **Recommended Motion & Requested Action:**

Approval of occupancy tax penalty waiver for Holiday Inn Biltmore East.

#### **County Manager's comments and Recommendation:**

Recommends approval.