



Buncombe County Board of Commissioners

Request for Board Action

Meeting Date: 2/2/2021

Consent Agenda

Department: TAX COLLECTIONS

Presenter(s): JENNIFER PIKE

Contact(s): JENNIFER PIKE

Subject: REQUEST TO WAIVE OCCUPANCY TAX PENALTY – SLEEP INN WEST

Brief Summary:

Sleep Inn West has requested a waiver of Occupancy Tax penalty due. Occupancy tax for Sleep Inn West was due November 20, 2020 and paid December 11, 2020 due to a medical issue for an immediate family member of the individual responsible for submission of occupancy tax. The late payment resulted in a penalty assessed in the amount of \$1,816.36. 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. BCTDA has approved the penalty waiver. Following approval of the penalty waiver by the Buncombe County Board of Commissioners the penalty amount due of \$1,816.36 will be removed from the account.

Recommended Motion & Requested Action:

Approval of occupancy tax penalty waiver for Sleep Inn West.

County Manager's comments and Recommendation: Recommends approval.