ORDINANCE

NO. 21-009

An ordinance extending the business and occupation tax licensing deadline established by local law for the year 2021; and for other purposes.

WHEREAS, the President of the United States declared a National Public Health Emergency on Friday March 13, 2020; and

WHEREAS, the Governor of the State of Georgia declared a Public Health State Emergency in Georgia on March 14, 2020 and has continued to extend that State of Emergency through the present;

WHEREAS, the Mayor and Council desire to extend the 2021 business license tax deadline to June 1, 2021 due to the continued COVID 19 pandemic and the economic hardship that has resulted from it; and

WHEREAS, the Columbus Charter also grants to the Council the power to determine that a state of emergency exists due to a natural disaster and adopt an ordinance addressing the emergency without a second reading of that Ordinance, Columbus Charter § 3-201(3).

NOW THEREFORE, in a public and regularly called meeting, the Mayor and Columbus Council declare and ordain as follows:

Section 1.

The Mayor and Council adopt and make the findings discussed in the "Whereas" paragraphs the factual findings of the Council.

Section 2.

The April 1 deadline for obtaining business licenses and paying any business occupational tax as required by Columbus Code Sections 19-47 and 19-53 for the year 2021 is hereby extended by from April 1, 2021 to June 1, 2021.
Section 3.

Occupation taxes remaining due for any prior tax year are not affected by this extension, and shall remain due and payable with penalties and interest from their due date.

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Introduced at a regular meeting of the Council of Columbus, Georgia, held on the 23rd day of February, 2021; and adopted at said meeting after one reading in accordance with Section 3-201(3) by the affirmative vote of nine members of Council.

Councilor Allen  voting ___YES___
Councilor Barnes  voting ___ABSENT___
Councilor Crabb  voting ___YES___
Councilor Davis  voting ___YES___
Councilor Garrett  voting ___YES___
Councilor House  voting ___YES___
Councilor Huff  voting ___YES___
Councilor Thomas  voting ___YES___
Councilor Tucker  voting ___YES___
Councilor Woodson  voting ___YES___

Sandra T Davis
Clerk of Council

B. H. “Skip” Henderson, III
Mayor

This ordinance submitted to the Mayor for his signature, this the 24th day of February, 2021.
Sec: 3-202 (1)

Clerk of Council

This ordinance received, signed by the Mayor 2:18 p.m. on the 26th day of February, 2021, and became law at said time received and became effective at 12:00 noon the following day.
Sec: 3-202 (2)

Clerk of Council

This is to certify that the caption of this ordinance was published in the Columbus Ledger on the 26th day of February, 2021.
Sec: 3-206 (2)

Clerk of Council