

Mayor and Council Communication

DATE: 06/13/23

M&C FILE NUMBER: M&C 23-0446

LOG NAME: 13HOTEL_OCCUPANCY_TAX_PENALTY_AND_INTEREST_WAIVER

SUBJECT

(ALL) Approve a One-Time Waiver of Penalties and Accrued Interest on the Account of the Hotel Dryce in the Amount of \$832.06 as a Result of a Technical Problem with the City's Internally Developed Online Hotel Occupancy Tax Collection Application

RECOMMENDATION:

It is recommended that the City Council approve a one-time waiver of penalties and accrued interest on the account of the Hotel Dryce in the amount of \$832.06 as a result of a technical problem with the City's internally developed online Hotel Occupancy Tax Collection Application.

DISCUSSION:

The purpose of this Mayor and Council Communication (M&C) is to approve a one-time waiver of late payment penalties and accrued interest associated with Hotel Occupancy Tax remittance on the account of the Hotel Dryce in the amount of \$832.06. Due to a technical problem with the City's internally developed online Hotel Occupancy Tax Collection Application (Hotel App), the Hotel Dryce mailed its Hotel Occupancy Tax payment incurring late payment penalties and accrued interest. The Hotel Dryce has requested a one-time waiver of the penalties and accrued interest on its account. The City's Information Technology Solutions department has since resolved the technical problem.

City staff will work to establish policy and guidelines for future waiver of penalties and accrued interest applicable to all City departments. From time to time, a waiver of penalties and accrued interest, where not precluded by Federal, State, grant, or local law and/or statute, is customary and appropriate in support of the City's core value of exceptional customer experience. The policy and guidelines may vary by City department based on each department's unique operational characteristics. It is anticipated that city staff will bring forward a policy for future waiver of penalties and accrued interest later this summer for City Council consideration.

A Form 1295 is not required because: This M&C does not request approval of a contract with a business entity.

FISCAL INFORMATION / CERTIFICATION:

The Director of Finance certifies approval of this recommendation will have no material effect on City Funds.

Submitted for City Manager's Office by: Reginald Zeno 8517

Originating Business Unit Head: Reginald Zeno 8517

Additional Information Contact: Anthony Rousseau 8338