

RESOLUTION NO. _____

RESOLUTION TEMPORARILY WAIVING LATE PENALTIES ON OCCUPANCY TAX FILES STARTING
OCTOBER 20, 2024.

- WHEREAS, on September 27, 2024, Buncombe County was devastated from the effects of Tropical Storm Helene including but not limited to widespread flooding and power outages; and
- WHEREAS, as a result of Tropical Storm Helene, Buncombe County is under a Federal, State and Local Declaration of a State of Emergency; and
- WHEREAS, pursuant to N.C. Gen. Stat. § 105-155, occupancy tax returns are due on the twentieth (20th) day of each month; and
- WHEREAS, pursuant to N.C. Gen. Stat. § 105-155(e), failure to file a return and make payment is subject to civil penalties; and
- WHEREAS, N.C. Gen. Stat. § 105-155(e), the local governing board has the authority to waive penalties for late filing and payment of occupancy taxes.
- WHEREAS, upon the recommendation of the Buncombe County Tourism Development Authority, the Buncombe County Board of Commissioners believes it is appropriate to waive civil penalties for late filings and payment of occupancy taxes through January 2025.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners for the County of Buncombe as follows:

1. Beginning with occupancy tax returns due starting October 20, 2024, through January 20, 2025, all civil penalties for late filings and payment are waived if taxes are paid and reporting is completed for the sales months of September, October, November, and December 2024 no later than June 20, 2025.
2. After January 20, 2025, the County will begin assessing civil penalties unless this Resolution is extended.
3. That this resolution is retroactively effective starting October 20, 2024.

This the 7th day of November, 2024.

ATTEST

BOARD OF COMMISSIONERS FOR THE
COUNTY OF BUNCOMBE

Sarah Gross, Clerk to the Board

By: _____
Brownie Newman, Chairman

APPROVED AS TO FORM

County Attorney