RESOLUTION 19-38

A RESOLUTION OF THE CITY OF PANAMA CITY BEACH, FLORIDA, RATIFYING AND CONFIRMING AN EXTENSION OF THE MERCHANT TAX DISCOUNT FOR NOVEMBER 2019 RETURNS.

Whereas, the City requires merchants to monthly pay a business tax measured by gross receipts, which are due and payable on the first day of each month and are delinquent on the tenth day of each month; and

Whereas, Section 14-29(136) provides for a discount of three percent of the amount of such tax if payment if made on or before the tenth day of the month in which such tax is payable; and

Whereas, the City's business tax payment system was recently shut down at the beginning of this month by the third-party host, such that merchants could not pay online and staff could not process payments delivered by hand or mail; and

Whereas, the City Manager directed that the discount period be extended for a duration equivalent to the number of days the system was down, pursuant to Section 14-20(a).

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Panama City Beach that the extension of the discount period, as set forth in the memo of the City Manager dated December 7, 2018, attached hereto and incorporated herein, is hereby ratified and confirmed.

THIS RESOLUTION shall be effective immediately upon passage.

PASSED in special session this 20 day of <u>lecember</u>, 2018.

CITY OF PANAMA CITY BEACH

Mike Thomas, Mayor

ATTEST:

Jo Smith, City Clerk



City of

Panama City Beach

PCB City Hall

110 S. Arnold Rd. PCB, Fla. 32413 P: (850) 233-5100 F: (850) 233-5108 www.pcbgov.com

MEMO

To:

Business License Department

From:

Mario Gisbert, City Manager

Subject:

Three-Percent Discount Extended for a Period of Time

Date:

December 7, 2018

Due to the recent down-time experienced from Excise, Pioneer Technology Group who hosts our business registration payment system, the City is going to extend the three-percent (3%) discount to our taxpayers filing their November Returns. The length of the extension will be equivalent to the number of days the system has been down and not allowed payments to be processed. The period during which the Discount may be taken will be automatically set in the system. A notice of the extension, and the extended Discount period once known, will be posted on the City's website and sent to taxpayer's via email.

