



Item Cover Page

GLYNN COUNTY BOARD OF COMMISSIONERS AGENDA ITEM REPORT

DATE: February 15, 2024

SPONSOR: T. Munson

ITEM TYPE: Discussion

AGENDA SECTION: CONSENT AGENDA - General Business

AGENDA LANGUAGE: Waive late penalties and interest for Occupation Tax renewals received between February 2 and April 1, 2024. (T. Munson)

BACKGROUND: Occupation Tax renewals are due by December 31 each year. In May 2023, the Occupation Tax ordinance was amended to change the grace period for penalties and interest from April 1 to February 1. Because this is the first year this change will be in effect and because there have been many other changes to the renewal process, we are asking the Board to consider waiving penalties and interest for 2024 renewals, until April 1, 2024.

In 2023, there were 4,389 active licenses. As of January 30, we have received 1,235 renewal applications. This leaves over 3,000 applications that have not been renewed. In the past, renewal forms were mailed to each business at an estimated cost of \$2,400. This year, multiple emails have been sent to remind business owners of the renewal period. These email addresses come from the previous software system, and may be incorrect, no longer valid, or not included in the original application.

The total revenue collected for penalties and interest in FY23 was \$13,099. Postponing the charging of late fees until April 1 is not expected to have a large impact on revenue, however, it will provide business owners with one renewal period to become familiar with both the new deadline and the current renewal process and requirements.

Please consider waiving the late penalties and interest for Occupation Tax renewals received between February 2 and April 1, 2024.

ATTACHMENTS:

[MEMO- Waive Penalties and Interest.pdf](#)