

SUSPENSION OF RULES FOR IMMEDIATE CONSIDERATION OF ESSENTIAL/COVID-19 RESOLUTIONS BEING INTRODUCED FOR THE FIRST TIME.

Councilmember Williams moved for the suspension of the rules to consider Essential/Covid-19 Resolutions being introduced for the first time. The motion was seconded by Councilmember Gregory. Following comments from Councilmembers Small, Manzie, Rich, Williams, Gregory and Richardson the vote was as follows:

Ayes: Richardson, Manzie, Small, Williams, Daves, Rich and Gregory

Nays: None

The Presiding Officer declared unanimous consent granted for the items.

ESSENTIAL/COVID-19 RESOLUTIONS BEING INTRODUCED:

RESOLUTION TO PROHIBIT UNAUTHORIZED CONGREGATION OF INDIVIDUALS ON CITY OF MOBILE REAL PROPERTY. The following resolution was introduced by Councilmember Richardson.

RESOLUTION: 60-249-2020

Sponsored by: Councilmember Richardson

A RESOLUTION TO PROHIBIT UNAUTHORIZED CONGREGATION OF INDIVIDUALS ON CITY OF MOBILE REAL PROPERTY

WHEREAS, due to the coronavirus pandemic the Governor of the State of Alabama, on March 13, 2020, declared a state public health emergency pursuant to the Alabama Emergency Management Act of 1955, as amended; and,

WHEREAS, on March 17, 2020, the City Council of the City of Mobile declared that a public health emergency exists in the City of Mobile; and,

WHEREAS, on March 19, 2020, the State Health Officer of the State of Alabama entered an order prohibiting any gatherings of any size where a consistent six-foot distance between persons cannot be maintained; and,

WHEREAS, despite these actions individuals continue to congregate in City parks and other areas in close proximity to each other; and,

WHEREAS, pursuant to Code of Alabama §§ 11-43-56 and 11-44C-21 the City Council has the management and control of the real property belonging to the City of Mobile.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MOBILE, ALABAMA, AS FOLLOWS:

1. That for the duration of the aforesaid State Health Officer's order, no persons may congregate on any City of Mobile property unless a consistent six-foot distance between such persons is maintained.
2. That the Mayor of the City of Mobile is requested to take measures necessary to implement this resolution, and is further requested to close all city real property to the public in the event the congregation of persons prohibited hereby cannot be implemented, with the exception of congregations of people necessary for COVID-19 testing, other activities necessary to fight the COVID-19 outbreak, and official City business.

The resolution was read by the City Clerk; whereupon Councilmember Richardson moved that the resolution be adopted, which was seconded by Councilmember Manzie. Following comments from Councilmembers Richardson, Daves, Manzie, Williams, Gregory, Rich and Small the vote was as follows:

Ayes: Richardson, Manzie, Small, Rich and Gregory

Nays: Williams and Daves

The vote was then announced by the City Clerk, whereupon the Presiding Officer declared the resolution adopted.

RESOLUTION TO WAIVE CERTAIN LATE PAYMENT PENALTIES ON CITY SALES TAX AND CITY LODGINGS TAX. The following resolution was introduced by Councilmember Daves.

RESOLUTION: 34-251-2020

Sponsored by: Councilmembers Richardson, Manzie, Daves,  
Rich and Gregory

WHEREAS, the City of Mobile levies sales taxes and lodgings taxes that parallel the Alabama state sales and lodgings taxes, including the State provisions on late payment penalty assessments, pursuant to ALA CODE Section 11-51-200, 201, City Code Section 39-22, ALA CODE Section 11-51-202(b) and City Code Sections 34-101, 105; and

WHEREAS, the City is authorized in the administration of its taxes to waive late payment penalties for reasonable cause pursuant to ALA Code Section 40-2A-11 (h), as well as Alabama Attorney General Opinion 84-00276; and

WHEREAS, both the State of Alabama and the City of Mobile this month proclaimed that, due to the onset of the novel coronavirus known as COVID-19, a state of emergency exists; and

WHEREAS, in response thereto, for February, March and April 2020 state sales tax, the Alabama Department of Revenue waived late payment penalties for small retail businesses and for businesses that provide accommodations and food services, including restaurants and bars; and

WHEREAS, for February, March and April 2020 state lodgings tax, the Alabama Department of Revenue waived late payment penalties; and

WHEREAS, to provide relief to these businesses and to maintain consistency with the State of Alabama sales and lodging taxes, the City desires to adopt parallel late payment penalty waivers and determines that reasonable cause exists to grant such waivers;

NOW, THEREFORE, be it RESOLVED by the City Council of the City of Mobile as follows:

1. The City of Mobile waives certain City sales tax and lodging tax late payment penalties for taxpayers unable to timely pay February, March and April 2020 sales and/or lodgings tax as set forth below.
2. The late payment penalty waiver for City sales tax is available to small retail businesses, whose monthly sales during the previous calendar year averaged \$62,500 or less.
3. The late payment penalty waiver for City sales tax is available to taxpayers currently licensed by the City as engaging in NAICS Sector 72 business activities, including restaurants and bars, regardless of the monthly gross revenues of the taxpayer during the previous calendar year.
4. The late payment penalty waiver for City lodgings tax applies to all taxpayers that report and pay lodgings tax, regardless of the monthly gross revenues of the taxpayer during the previous calendar year.

Late payment penalties are waived through June 1, 2020.

The resolution was read by the City Clerk; whereupon Councilmember Daves moved that the resolution be adopted, which was seconded by Councilmember Williams and the vote was as follows:

Ayes: Richardson, Manzie, Small, Williams, Daves, Rich and Gregory  
Nays: None

The vote was then announced by the City Clerk, whereupon the Presiding Officer declared the resolution adopted.

SUPPORT A LETTER TO GOVERNMENT OFFICIALS TO URGE THEM TO ALTER PROVISIONS IN THE FAMILIES FIRST CORONAVIRUS RESPONSE ACT. The following resolution was introduced by Councilmember Daves.

RESOLUTION: 60-252-2020

Sponsored by: Mayor Stimpson

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MOBILE, ALABAMA, that the Council agrees with and supports the message set forth in the attached letter to be sent to United States Senators, Representatives and other governmental officials regarding the Families First Coronavirus Response Act (HR 6201).

March 23, 2020

Dear

On behalf of the City of Mobile, I write this letter to urge you to alter provisions in the Families First Coronavirus Response Act (HR 6201) that will have harmful consequences for the City of Mobile.

The Families First Coronavirus Response Act (HR 6201) creates substantial new sick leave and family medical leave requirements on government employers of all sizes.

However, Sections 7001 (Payroll Credit for Required Paid Sick Leave) and 7003 (Payroll Credit for Required Paid Family Leave), provide credits against payroll taxes to offset the cost of these mandates for only some employers.

Notably, HR 6201 requires local governments to provide paid sick leave, but expressly prohibits local governments from receiving the tax credits.

Local governments pay payroll taxes and therefore should not have been excluded from this provision with an express carve out. Furthermore, the carve out will create a new unfunded mandate on local governments at a time when they will experience economic stress.

In the next funding bill, which I understand the Senate is currently drafting, I strongly urge you to first, insert a provision that strikes Sees. 7001(e)(4) and 7003(e)(4) from HR 6201; and second, have Congress clarify that state and local government employers, including those exempt from 26 use 3111; fully qualify for both the section 7001 and 7003 credits.

Sincerely,

William S. Stimpson  
Mayor, City of Mobile

The resolution was read by the City Clerk; whereupon Councilmember Daves moved that the resolution be adopted, which was seconded by Councilmember Gregory and the vote was as follows:

Ayes: Richardson, Manzie, Small, Williams, Daves, Rich and Gregory  
Nays: None

The vote was then announced by the City Clerk, whereupon the Presiding Officer declared the resolution adopted.