



# MECKLENBURG COUNTY

## Office of the Tax Collector

### ADMINISTRATIVE RULES FOR FILING REPORTS AND PAYING TAXES UNDER MECKLENBURG COUNTY'S GROSS RECEIPTS TAX ORDINANCES DURING A STATE OF EMERGENCY

The Board of Commissioners for Mecklenburg County have enacted the following Ordinances, hereinafter referred to collectively as the "Gross Receipts Tax Ordinances":

- Amended and Restated Mecklenburg County Ordinance to Impose and Levy a Room Occupancy Tax and a Prepared Food and Beverage Tax, (hereinafter the "Room Occupancy Tax and Prepared Food and Beverage Tax Ordinance"); and
- Ordinance to Impose and Levy a 2% Room Occupancy Tax (Hall of Fame Complex Tax) (hereinafter the "Hall of Fame Complex Tax Ordinance"); and
- Amended and Restated Ordinance Levying a Tax on Gross Receipts Derived from Retail Short-Term Lease or Rental of Motor Vehicles (hereinafter the "Rental of Motor Vehicle Tax Ordinance"); and
- Ordinance Levying a Privilege Tax on Retailers Engaged in the Business of Leasing "U-Drive-It Vehicles" (hereinafter the "U-Drive-It Vehicles Tax Ordinance"); and
- Ordinance Levying a Tax on Gross Receipts Derived from Short-Term Lease or Rental of Heavy Equipment.

The Mecklenburg County Tax Collector, pursuant to the authorization granted in the above Ordinances, adopts the following rules in connection with the filing of reports and payment of taxes under the Gross Receipts Tax Ordinances during the State of Emergency declared by the United States of America, State of North Carolina, and Mecklenburg County in response to the COVID-19 pandemic:

The due date for filing returns and paying taxes under any of the Gross Receipts Tax Ordinances is hereby extended for 60 days effective March 20, 2020. This extension may be renewed as needed.

Transactions by a unit of government that is acting directly in response to the State of Emergency are exempt from the Gross Receipts Tax Ordinances.

This 20<sup>th</sup> day of March 2020

Neal L. Dixon  
Mecklenburg County Tax Collector

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