

City of Baton Rouge-Parish of East Baton Rouge
Office of the Mayor President
Executive Order
August 18, 2020

**Executive Order Instituting the COVID-19
Local Sales Tax Penalty Amnesty Program**

- WHEREAS,** on March 11, 2020, Governor John Bel Edwards issued a proclamation, pursuant to La. R.S. 29:760, declaring a public health emergency regarding COVID-19;
- WHEREAS,** the U.S. Centers for Disease Control and Prevention ("CDC") is responding to an outbreak of respiratory disease caused by a novel (new) coronavirus that was first detected in China and which has now been detected in many other countries, including in the United States. The virus has been named "SARS-CoV-2" and the disease it causes has been named "coronavirus disease 2019" (abbreviated "COVID-19");
- WHEREAS,** on January 30, 2020, the International Health Regulations Emergency Committee of the World Health Organization declared the outbreak a "public health emergency of international concern" (PHEIC). On January 31, 2020, Health and Human Services Secretary Alex M. Azar II declared a public health emergency (PHE) for the United States to aid the nation's healthcare community in responding to COVID-19;
- WHEREAS,** on March, 11, 2020, the World Health Organization designated the COVID-19 outbreak as a worldwide pandemic;
- WHEREAS,** the City of Baton Rouge-Parish of East Baton Rouge has reason to believe that COVID-19 may be spread amongst the population by various means of exposure, therefore posing a high probability of widespread exposure and a significant risk of substantial future harm to a large number of citizens;
- WHEREAS,** on March 13, 2020, the Mayor-President issued a local declaration of disaster;
- WHEREAS,** on March 16, 2020, Governor John Bel Edwards issued Proclamation Number JBE 2020-30 which ceased the operation of and/or greatly reduced the hours of operation of some businesses within the Parish of East Baton Rouge;

WHEREAS, COVID – 19 continues to menace the health of East Baton Rouge Parish residents and the East Baton Parish economy, and the local Health Community has advised on the need for increased vigilance by individuals and mandatory health measures from East baton Rouge Parish businesses;


WHEREAS, the state has begun allowing the operation of businesses but has done so in phases and on August 6, 2020 Governor Edwards extended his Phase 2 Order, as a result of the number of COVID – 19 cases and recent hospitalizations rising across the state;

WHEREAS, an executive order regarding the assistance to local businesses during this public health emergency is necessary; and,

WHEREAS, City-Parish Departments need to thoroughly prepare for any eventuality and deploy resources to assist local residents, if necessary;

NOW THEREFORE, I, SHARON WESTON BROOME, Mayor-President, City of Baton Rouge, Parish of East Baton Rouge, do hereby order and direct as follows:

Under the authority granted in City Parish Ordinance 10127 the department of Finance shall institute the COVID-19 Local Sales Tax Penalty Amnesty Program, which will waive all penalties levied upon delinquent sales tax payments for all 2020 tax periods made between September 20, 2020 through January 31, 2021, as set forth in City Parish Ordinance 10127, Section 10 g.



SHARON WESTON BROOME