



Huntsville, Alabama

305 Fountain Circle
Huntsville, AL 35801

Cover Memo

Meeting Type: City Council Regular Meeting **Meeting Date:** 10/10/2024

File ID: TMP-4717

Department: Finance

Subject:

Type of Action: Approval/Action

Public Hearing for suspension of licensure for confidential tax related case number 398. (Set September 26, 2024, Regular Council Meeting)

Resolution No.

Finance Information:

Account Number: N/A

City Cost Amount: \$ N/A

Total Cost: \$ N/A

Special Circumstances:

Grant Funded: \$ N/A

Grant Title - CFDA or granting Agency: N/A

Resolution #: N/A

Location: (list below)

Address: N/A

District: District 1 ☐ District 2 ☐ District 3 ☐ District 4 ☐ District 5 ☐

Additional Comments:

RESOLUTION NO. 24-_____

BE IT RESOLVED by the City Council of the City of Huntsville, Alabama, as follows:

(a) Subject to paragraphs (b) and (c), that because of failure to remit taxes due and owing to the City the business licensure for certain taxpayer(s) [Cases: 398] be and the same is hereby suspended for a period of 12 months from the date hereof.

(b) That, in the event a taxpayer/licensee whose license has been hereby suspended enters into an installment agreement with the City for the payment of the delinquent taxes and remains current under said agreement, during the suspension period, then this suspension shall be held in abeyance for said taxpayer/licensee; provided, however, if, at any point during the suspension period the taxpayer/licensee fails to timely make an installment payment, then this suspension shall no longer be held in abeyance and shall automatically be in full force and effect for said non-compliant taxpayer/licensee without further action required by the City. In such event, the non-compliant taxpayer/licensee shall be subject to citation for operating without a business license should it continue operating during its suspension period.

(c) That, in the event a final assessment is issued, and is not timely appealed, for non-payment of tax due for periods that are not covered under an installment agreement referenced in paragraph (c), then this suspension shall no longer be held in abeyance and shall automatically be in full force and effect for said non-compliant taxpayer/licensee without further action required by the City. In such event, the non-compliant taxpayer/licensee shall be subject to citation for operating without a business license should it continue operating during its suspension period.

ADOPTED this the 10th day of October, 2024.

President of the City Council of
the City of Huntsville, Alabama

APPROVED this the 10th day of October, 2024.

Mayor of the City of
Huntsville, Alabama