

Notice to all Bar, Restaurant, Hotel and Motel Owners and Managers

March 27, 2020

At its regular meeting on March 23 and at a special meeting on Thursday, March 26, the DeKalb City Council enacted several measures to bring relief to local bars, restaurants, hotels and motels which have been especially hard hit by the COVID-19 medical crisis and the resulting economic recession. Effective immediately, the following measures are in place:

- Restaurants that already carry state and local liquor licenses but do not carry package liquor licenses are allowed to sell beer and wine only with carry-out meals through June 30, 2020. Click [here](#) for the Provisional Liquor License application. The \$25.00 application fee will be credited to your renewal fee.
- All liquor license renewal fees can be made in three installments through December 31, 2020.
- Liquor license holders with the authority to sell liquor for off-premises consumption are permitted to make home deliveries.
- The April 30, 2020 deadline for the renewal of any city license will be deferred to June 30, 2020. This includes restaurant liquor licenses, amusement device and facility licenses, hotel/motel licenses, pawnbroker licenses, tow/relocator licenses, taxi/livery licenses, and food truck licenses.
- **Restaurant & Bar Tax Relief.** Effective April 1, 2020, licensed businesses obligated to pay the City's Restaurant, Bar & Package Liquor Tax may retain the restaurant/bar tax collected up to a total of \$3,000, or through December 31, 2020, whichever comes first. Any amount collected beyond the \$3,000 threshold must be remitted to the City. Such businesses still collect the tax and file the City tax return, but only remit taxes in excess of the \$3,000 in taxes collected from actual sales.

Here is how this works:

On the City's tax form, fill in Lines 1 through 6 as you normally would. This information will establish the sales receipts for the month as well as the taxes

collected from customers. On Line 7, you fill in “0” until you hit the \$3,000 threshold. You will keep track just as the City will keep track of the actual tax liability on the basis of these tax forms.

Additionally, any late fees will be suspended for returns due in April, May, June and July 2020.

- **Hotel & Motel Tax Relief.** Hotels and motels City’s in operation as of April 1 may retain the hotel/motel tax collected up to a total of \$6,000, or through December 31, 2020, whichever comes first.

Here’s how this tax retention works:

On the City’s tax form, fill in Lines 1 through 8 as you normally would. This information will establish the room rent and attendant tax for the period. On Line 9, you fill in “0” until you hit the \$6,000 threshold. Both the business and the City will have a record of the actual rental revenue and the applicable taxes retained by the business up to \$6,000.

Additionally, any late fees will be suspended for taxes due in April, May, June and July, 2020.



The City of DeKalb values the services and employment provided by our restaurants, bars, hotels and motels and appreciates your determination to endure in these difficult times.