



**PROCLAMATION OF EMERGENCY DEFERRING  
BUSINESS & OCCUPATION TAXES FOR SMALL  
BUSINESSES**

WHEREAS, on March 6, 2020, the Mayor of the City of Issaquah issued a Proclamation of Emergency declaring an emergency exists within the City of Issaquah due to the outbreak of novel coronavirus (COVID-19); and

WHEREAS, on March 13, 2020, the President of the United States declared a national emergency due to the COVID-19 pandemic; and

WHEREAS, on March 16, 2020, Governor Inslee issued a proclamation closing restaurants, bars, entertainment and recreation venues, and certain business services in order to promote social distancing and self-isolation, and thereby slow the spread of COVID-19; and

WHEREAS, on March 23, Governor Inslee issued his Stay Home, Stay Healthy proclamation closing all businesses except those deemed as essential and requiring everyone in the state to stay home; and

WHEREAS, though these proclamations and orders are appropriate for public health reasons, they have economic impacts to small businesses in Issaquah; and

WHEREAS, local small businesses have reported laying off staff, experiencing severe revenue losses, dealing with lost business due to reduced foot traffic and having to close by order of the Governor; and

WHEREAS, these impacts are being felt across multiple business sectors, including retail, hospitality, restaurants, arts & culture, and many more; and

WHEREAS, other cities in the Greater Seattle area, including Seattle and Bellevue, have implemented tax deferral assistance programs to assist small businesses in their respective cities; and

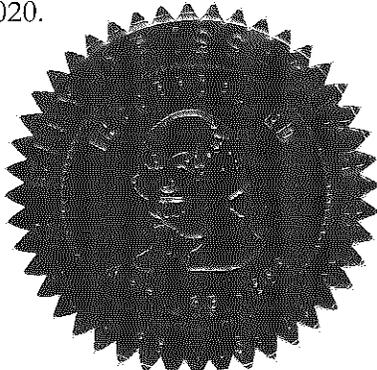
WHEREAS, under Issaquah Municipal Code 5.05 Business and Occupation (B&O) tax payments for the first quarter of 2020 are due on April 30, 2020;

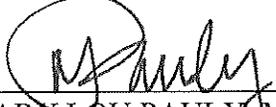
WHEREAS, the Mayor has determined that it is necessary to take action under the authority of RCW 38.52.070, RCW 38.52.110, and Section ESF-7 of the City of Issaquah Comprehensive Emergency Management Plan to temporarily defer certain Business & Occupation tax payments;

NOW, THEREFORE, I, Mary Lou Pauly, Mayor of the City of Issaquah, do hereby proclaim:

**Section 1. Deferral of Business and Occupation Tax.** To help distressed small business manage the use of scarce cash resources in the face of the COVID-19 emergency, the Director of Finance is directed to take administrative action to allow businesses with taxable gross receipts of \$5 million or less during the 2019 tax year to defer the first quarter Business and Occupation tax payments until July 31, 2020.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of the City of Issaquah this 26th day of March, 2020.



  
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MARY LOU PAULY, MAYOR