

**City Council Agenda
Virtual
February 2, 2021 12:00 pm**

Due to the increase of COVID-19 cases and of the utmost concern for the safety of our citizens, including the City of Wheeling governing body, the City of Wheeling City Council Meetings will be held virtually on November 4, 2020 and until further notice. Any or all members of Council may be present at the meeting virtually. For public comment under “Those Wishing to be Heard” members of the public may call 304-551-2151 at any time up until fifteen minutes prior to the beginning of the Council Meeting for instructions on how to participate.

ROLL CALL

READING OF THE MINUTES: January 19, 2021

MAYOR’S REPORT

1. CLERK’S REPORT

2. UNFINISHED BUSINESS

1. Cast and Baker- 37th St. Storm Sewer- CDBG, WPCD, RCIP
2. Mills Group- Proposed Parking Structure 11th and Market- RCIP
3. Omni- Hardware Upgrades and Enhanced Security- Water

HELD OVER Planning Commission Minutes 12/14/20, Hall of Fame 11/10/20, Wheeling Housing Authority Minutes 12/9/20, Financial Statement December 2020

3. REMARKS FROM MEMBERS OF COUNCIL

4. REPORT OF COMMITTEES

1. Finance Committee Report 1/19/21
2. Development Committee Report 1/19/21

5. REPORT OF CITY MANAGER

6. REPORT OF OTHER OFFICERS

7. PETITIONS OF REDRESS OR GRIEVANCE

8. PETITIONS OF ALL OTHER KINDS

9. ORIGINAL PROPOSITIONS

1. DROP- Fire Department Pension
2. Omni- IT Upgrades- Finance Department- Project Fund
3. Safeware- Air Filtration Systems Police Department- BJA Grant
4. Environmental Standards- Site Assessment Activities- Project Fund
5. CT Consultants- Change Order Additional Services- Water
6. Wheeling Park High School- Water Line Relocation Project- RCIP and Water
7. Creating a COVID-19 Small Retail Business B&O Tax Credit

THOSE WISHING TO BE HEARD

January 19, 2021

Council of the City of Wheeling met virtually, on the above date, at 5:30 pm, with Mayor Elliott presiding.

On roll call, the following were present:

Present: Elliott, Thalman, Seidler, Ketchum, Sklavounakis, Thorngate, and Palmer - 7
Absent: -0

Mr. Thalman moved, seconded by Mr. Thorngate, that the minutes of January 5, 2021 meeting be approved as received. Motion carried.

MAYOR'S REPORT

Mayor Elliott reinforces the Wheeling Pitt Lofts announcement, and encourages Council to vote in favor of the proposed MOU. The project will create a new TIFF district and parking garage that will also include first floor retail. Mayor Elliott announces the MOU with Helping Hero's, that materialized out of the Development Committee and the small business COVID-19 Tax Credit from the Finance Committee.

UNFINISHED BUSINESS

McKinley Architecture and Engineering- 10th St. Garage- Parking Fund

the following was then read:

AN ORDINANCE AUTHORIZING AN AGREEMENT WITH MCKINLEY ARCHITECTURE ENGINEERING TO PROVIDE ENGINEERING SERVICES AND COORDINATION OF THE CONSTRUCTION PROJECT FOR THE PERMANENT REPAIR TO THE TEMPORARY SHORING AREA IN THE 10TH ST PARKING GARAGE AND FURTHER AUTHORIZING THE CITY MANAGER TO EXPEND FUNDS IN AN AMOUNT OF \$89,270 TO BE CHARGED TO THE PARKING FUND

The ordinance was read a second time by title. Ms. Ketchum seconded by Mr. Seidler, moved that the ordinance be adopted.

The vote on the motion resulted as follows:

AYES: Elliott, Thalman, Seidler, Ketchum, Sklavounakis, Thorngate, Palmer - 7
NOES: - 0

Pro Contracting Inc.- Downtown Watermain Replacement- Water Bond

the following was then read:

AN ORDINANCE AUTHORIZING THE CITY MANAGER TO EXPEND FUNDS IN THE AMOUNT OF \$4,250,665.00 WITH PRO CONTRACTING INC., OF LOST CREEK, WV, FOR THE PURCHASE OF DOWNTOWN WATER MAIN REPLACEMENT TO BE CHARGED TO WATER BONDS 2020

The ordinance was read a second time by title. Mr. Palmer, seconded by Mr. Seidler, moved that the ordinance be adopted.

The vote on the motion resulted as follows:

AYES: Elliott, Thalman, Seidler, Ketchum, Sklavounakis, Thorngate, Palmer - 7
NOES: - 0

Mr. Thorngate, seconded by Ms. Ketchum, that the Planning Commission Minutes 11/9/20 and Wheeling Housing Authority Minutes 11/18/20 which were held over, be accepted as received. Motion carried. All in favor.

REMARKS FROM MEMBERS OF COUNCIL

Mr. Thorngate thanks all the city departments for combined efforts in on going sewer project. He ensures the public the unpleasant odor is not harmful and they are trying to control as much as

January 19, 2021

possible. Mr. Seidler thanks the other members of Council and City Staff for the progress in Downtown Development. Mr. Palmer thanks Finance Committee for consideration of the COVID-19 small business tax credit.

REPORT OF CITY MANAGER

Mr. Herron is announcing a work session for FY 2021-2022 budget schedule; if necessary, there are allotted two days and times. General Fund submission will be given to Council by February 16th and the first work session will be February 23rd at 5:00. Mr. Herron reminds public about a public hearing on January 20, 2012 at noon in regard to voluntary remediation.

REPORT OF OTHER OFFICERS

Mr. Seidler, seconded by Mr. Sklavounakis, moved to hold over: Planning Commission Minutes 12/14/20, Hall of Fame 11/10/20, Wheeling Housing Authority Minutes 12/9/20, Financial Statement December 2020 until the following meeting. Motion carried all in favor.

ORIGINAL PROPOSITIONS

Cast and Baker- 37th St. Storm Sewer- CDBG, WPCD, RCIP

The following was then read:

AN ORDINANCE AUTHORIZING THE CITY MANAGER TO EXPEND FUNDS IN THE AMOUNT OF \$519,965 WITH CAST AND BAKER CORPORATION, OF CANONSBURG, PA FOR 37TH ST STORM SEWER, PORTIONS TO BE CHARGED TO RCIP, CDBG, AND WPCD

Mills Group- Proposed Parking Structure 11th and Market- RCIP

The following was then read:

AN ORDINANCE AUTHORIZING AN AGREEMENT WITH MILLS GROUP TO PROVIDE ARCHITECTURAL AND ENGINEERING SERVICES FOR PROPOSED PARKING STRUCTURE AT 11TH AND MARKET ST AND FURTHER AUTHORIZING THE CITY MANAGER TO EXPEND FUNDS IN AN AMOUNT OF \$194,800 TO BE CHARGED TO SALES TAX RCIP

Omni- Hardware Upgrades and Enhanced Security- Water

The following was then read:

AN ORDINANCE AUTHORIZING THE CITY MANAGER TO EXPEND FUNDS IN THE AMOUNT OF \$28,233.90 WITH OMNI STRATEGIC TECHNOLOGIES OF WHEELING, WV, FOR THE PURPOSE OF HARDWARE UPGRADE, SUPPORT, AND ENHANCED SECURITY FOR WATER DEPARTMENT TO BE CHARGED TO CONTRACTOR ACCOUNT 400.4014.07.0636.01

Resolution- MOU Historic Wheeling Pitt Lofts LLC

The following was then read:

A RESOLUTION OF THE COUNCIL OF THE CITY OF WHEELING AUTHORIZING THE CITY MANAGER TO NEGOTIATE AND ENTER INTO A MEMORANDUM OF UNDERSTANDING WITH HISTORIC WHEELING PITT LOFTS LLC

The resolution was read by title. Mr. Seidler, seconded by Mr. Thalman, moved that the resolution be adopted.

The vote on the motion resulted as follows:

AYES: Elliott, Thalman, Seidler, Ketchum, Sklavounakis, Thorngate, Palmer - 7
NOES: - 0

January 19, 2021

Resolution- Budget Revision FY 2020-2021

The following was then read:

A RESOLUTION OF THE COUNCIL OF THE CITY OF
WHEELING ADOPTING BUDGET REVISION FOR THE 2020-
2021 FY

The resolution was read by title. Mr. Palmer, seconded by Mr. Thorngate, moved that the resolution be adopted.

The vote on the motion resulted as follows:

AYES: Elliott, Thalman, Seidler, Ketchum, Sklavounakis, Thorngate, Palmer - 7

NOES: - 0

THOSE WISHING TO BE HEARD

No one signed up to speak.

There being no further business, Mr. Thalman moved, seconded by Mr. Thorngate, to adjourn. Motion carried. Time 5:48 p.m.

City Clerk

Mayor

DRAFT

Ordinance No. _____

Introduced January 19, 2021

AN ORDINANCE AUTHORIZING THE CITY MANAGER TO EXPEND FUNDS IN THE AMOUNT OF \$519,965 WITH CAST AND BAKER CORPORATION, OF CANONSBURG, PA FOR 37TH ST STORM SEWER, PORTIONS TO BE CHARGED TO RCIP, CDBG, AND WPCD

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WHEELING:

Section 1. The City Manager is hereby authorized to expend funds in the amount of \$519,965 with Cast and Baker Corporation, of Canonsburg, PA for 37th St Storm Sewer, to be charged as follows: \$376,141 to CDBG 1507-02-115; \$78,824 to WPCD 401.1128.06.00; and \$65,000 to RCIP.

Section 2. This ordinance shall be effective from and after the date of its passage.

By the Administration

Comparison of Bids:

OH/WV Excavating- \$543,230
James White Construction- \$560,000
Savage Construction- \$798,060

AN ORDINANCE AUTHORIZING AN AGREEMENT WITH MILLS GROUP TO PROVIDE ARCHITECTURAL AND ENGINEERING SERVICES FOR PROPOSED PARKING STRUCTURE AT 11TH AND MARKET ST AND FURTHER AUTHORIZING THE CITY MANAGER TO EXPEND FUNDS IN AN AMOUNT OF \$194,800 TO BE CHARGED TO SALES TAX RCIP

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WHEELING:

Section 1. Agreement with Mills Group to provide architectural and engineering services for proposed parking structure at 11th and Market St. and further authorizing the City Manager to expend funds in an amount of \$194,800 to be charged to Sales Tax RCIP.

Section 2. Sales tax RCIP will be reimbursed through future bond proceeds.

Section 3. The City Manager is hereby authorized to negotiate all necessary terms deemed to be in the best interest of the City of Wheeling to execute such documents as shall be necessary to effectuate the intentions described herein in accordance with such terms and conditions as may be necessary.

Section 4. A copy of the cost estimate for the services is incorporated herein and is on file in the office of the City Clerk.

Section 5. This ordinance shall be effective from and after the date of its passage.

Ordinance No. _____

Introduced January 19, 2021

AN ORDINANCE AUTHORIZING THE CITY MANAGER TO EXPEND FUNDS IN THE AMOUNT OF \$28,233.90 WITH OMNI STRATEGIC TECHNOLOGIES OF WHEELING, WV, FOR THE PURPOSE OF HARDWARE UPGRADE, SUPPORT, AND ENHANCED SECURITY FOR WATER DEPARTMENT TO BE CHARGED TO CONTRACTOR ACCOUNT 400.4014.07.0636.01

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WHEELING:

Section 1. The City Manager is hereby authorized and directed to expend funds of the City of Wheeling, in the amount of \$28,233.90 with Omni Strategic Technologies of Wheeling, WV, for the purchase of Hardware Upgrade, Support, and Enhanced Security for Water Department, to be charged to Contractor Account 400.4014.07.0636.01

Section 2. This ordinance shall be effective from and after the date of its passage.

By the Administration



City Clerk
1500 Chapline Street
Wheeling, WV 26003
Phone: (304) 234-6401
wheelingwv.gov

FINANCE COMMITTEE REPORT

January 19, 2021

The Finance Committee of Wheeling City Council met virtually on the above date at 5:05 p.m. Committee Members present: Chair Palmer, Vice-Chair Thorngate, and Member Thalman. Others present: Mayor Glenn Elliott, Councilor Seidler, Councilor Ketchum, Councilor Sklavounakis, City Manager Robert Herron, City Clerk Brenda J. Delbert, City Solicitor Rose Humway-Warmuth, Finance Director Seth McIntyre.

The following matters were discussed:

Financial Statement December 2020:

Mr. Herron reviewed the December 2020 financial statement. Mr. Herron states we are 50% through the fiscal year. Expenditures are up from the transfers of revenue and CARES Act. Most departments are at or below the 50% of their individual budgets. Mr. Herron reviews the Revenue line items that are directly lowered due to COVID-19. Mr. Thalman, seconded by Mr. Thorngate, to accept the December Financial Statement as presented and forward it to Council. All in favor. Motion carried.

Budget Revision 2020-2021:

Mr. Herron explains most of the budget revision (attached as proposed) pertains to the three percent increase to employee salary, that was discussed at the prior Council meeting. In addition, as we receive CARES act funds they are deposited into the General Fund. There is a corresponding expense when transferred to other funds. Mr. Thalman, seconded by Mr. Thorngate, to accept the Budget Revision as presented and forward it to Council. All in favor. Motion carried.

COVID-19 City of Wheeling Small Business Retail Tax Credit:

Mr. Herron presents discussions he has had with Mr. Palmer about B&O small retail business tax credit (attached chart). The anticipated financial impact is \$116,000. Mr. Palmer confirms businesses must be current in B&O taxes to qualify. Mr. McIntyre states communication to business can be performed based on current records and how many employee's business staff. Mr. Thalman, seconded by Mr. Thorngate, to accept the Small Business Retail Tax Credit as presented and forward it to Council. All in favor. Motion carried

There being no further business to come before the Committee, Mr. Thalman moved, seconded by Mr. Thorngate to adjourn. Motion carried. Time: 5:21 p.m.



City Clerk
1500 Chapline Street
Wheeling, WV 26003
Phone: (304) 234-6401
wheelingwv.gov

DEVELOPMENT COMMITTEE REPORT

January 19, 2021

The Development Committee of Wheeling City Council met virtually on the above date at 4:30 a.m. Committee members present: Mayor Elliott, Vice Chair Thalman, and Member Thorngate. Others present: Councilors Ketchum, Sklavounakis, Seidler, Palmer, City Manager Robert Herron, City Solicitor Rosemary Humway-Warmuth, and City Clerk Brenda J. Delbert.

Chair Elliott called the meeting to order. Mr. Thalman, seconded by Mr. Thorngate, moved to enter into executive session to discuss property sales. 4:32 p.m.

Mr. Thalman, seconded by Mr. Thorngate, moved to exit executive session. 5:05 p.m.

Mayor Elliott announced Council's support in a Memorandum of Understanding with Helping Hero's to occupy portions of the former OVMC Complex.

There being no further business to come before the Committee, Mr. Thalman moved, seconded by Mr. Thorngate, to adjourn. Time: 5:07 p.m.

AN ORDINANCE AUTHORIZING THE CITY OF WHEELING
FIRE DEPARTMENTS PARTICIPATION IN THE DEFERRED
RETIREMENT OPTION PROGRAM (“DROP”) AS PROPOSED
BY THE CITY AND AS ADMINISTERED BY THE STATE OF
WEST VIRGINIA PENSION OVERSIGHT BOARD

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WHEELING:

WHEREAS, at municipal Pensions Oversight Board Meeting on December 17, 2020, the Board approved the City of Wheeling’s Deferred Retirement Option Plan submitted on June 23, 2020; and

WHEREAS, the Board unanimously passed a motion to approve the application submitted after the Board’s actuary, Bolton Partners, stated in the Board meeting that the plan submitted to them was projected to experience a net gain to the Wheeling Firemen’s Pension and Relief Fund assuming the City of Wheeling continues to pay the normal cost of the DROP members’ salaries toward the pension plan; and

WHEREAS, the City Manager received a letter from Bolton Partners indicating the plan is projected to experience a net gain during the five-year DROP pension and is therefore adjudged to be actuarially sound.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WHEELING:

Section 1. the City Council of the City of Wheeling hereby authorizes the City of Wheeling Fire Department’s participation in the Deferred Retirement Option Program (“DROP”) as proposed by the City and as administered by the State of West Virginia Pension Oversight Board.

Section 2. This ordinance shall be effective from and after the date of its adoption.

Ordinance No. _____

Introduced February 2, 2021

AN ORDINANCE AUTHORIZING THE CITY MANAGER TO EXPEND FUNDS IN THE AMOUNT OF \$40,996.57 WITH OMNI STRATEGIC TECHNOLOGIES OF WHEELING, WV, FOR THE PURPOSE OF IT UPGRADES AND SERVICES FOR FINANCE DEPARTMENT TO BE CHARGED TO PROJECT FUND

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WHEELING:

Section 1. The City Manager is hereby authorized and directed to expend funds of the City of Wheeling, in the amount of \$40,996.57 with Omni Strategic Technologies of Wheeling, WV, for the purpose of IT upgrades and services, to be charged to Project Fund.

Section 2. This ordinance shall be effective from and after the date of its passage.

By the Administration

Ordinance No. _____

Introduced February 2, 2021

AN ORDINANCE AUTHORIZING THE CITY MANAGER TO EXPEND FUNDS IN THE AMOUNT OF \$41,710.90 WITH SAFEWARE INC OF SANDSTON, VA, FOR THE PURPOSE OF AIR FILTRATION SYSTEMS FOR POLICE DEPARTMENT TO BE CHARGED TO CESF GRANT BJA-2020-18553

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WHEELING:

Section 1. The City Manager is hereby authorized and directed to expend funds of the City of Wheeling, in the amount of \$41,710.90 with Safeware Inc. of Sandston, VA, for the purchase of air filtration systems for Police Department, to be charged to CESF Grant, BJA-2020-18553

Section 2. This ordinance shall be effective from and after the date of its passage.

By the Administration

Ordinance No. _____

Introduced February 2, 2021

AN ORDINANCE AUTHORIZING THE CITY MANAGER TO EXPEND FUNDS IN THE AMOUNT OF \$80,000 WITH ENVIRONMENTAL STANDARDS OF WHEELING, WV, FOR THE PURPOSE OF SITE ASSESSMENT ACTIVITIES TO BE CHARGED TO PROJECT FUND

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WHEELING:

Section 1. The City Manager is hereby authorized and directed to expend funds of the City of Wheeling, in the amount of \$80,000 with Environmental Standards of Wheeling, WV, for the purpose of site assessment activities including evaluation and performing tests and samplings on the site, to be charged to Project Fund.

Section 2. Potential reimbursement will be sought through West Virginia DEP Voluntary Remediation Program.

Section 3. This ordinance shall be effective from and after the date of its passage.

By the Administration

Ordinance No. _____

Introduced February 2, 2021

AN ORDINANCE AUTHORIZING THE CITY MANAGER TO EXPEND FUNDS IN THE AMOUNT OF \$270,000 WITH CT CONSULTANTS FOR AMENDMENT TO AGREEMENT PERTAINING TO REPLACEMENT OF WATER MAINS IN DOWNTOWN WHEELING TO BE CHARGED TO WATER BOND

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WHEELING:

Section 1. The City Manager is authorized to expend additional funds in the amount of \$270,000 with CT Consultants for amendment to agreement pertaining to replacement of water mains in Downtown Wheeling, to be charged to Water Bond

Section 2. The Amendment is incorporated herein and is on file in the Office of the City Clerk.

Section 3. This ordinance shall be effective from and after the date of its passage.

By the Administration.

Ordinance No. _____

Introduced February 2, 2021

AN ORDINANCE AUTHORIZING UP TO 50% OF THE COST OF THE WHEELING PARK WATER LINE RELOCATION PROJECT IN AN AMOUNT NOT TO EXCEED \$140,000 TO BE CHARGED TO THE WATER DEPARTMENT AND REGULAR RCIP AND FURTHER AUTHORIZING THE CITY MANAGER TO ENTER INTO A JOINT USE AGREEMENT WITH THE OHIO COUNTY SCHOOL DISTRICT FOR THE USE OF OUTDOOR RECREATIONAL FACILITIES CONSTRUCTED ON THE AREA GENERALLY NORTHWEST OF WHEELING PARK HIGH SCHOOL ALONG PARK VIEW ROAD

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WHEELING:

Section 1. The City Manager is hereby authorized up to 50% of the cost of the Wheeling Park Water Line Relocation Project in an amount not to exceed \$140,000 to be charged to the Water Department and regular RCIP and further authorizing the City Manager to enter into a Joint Use Agreement with the Ohio County School District for the use of outdoor recreational facilities constructed on the area generally northwest of Wheeling Park High School along Park View Road.

Section 2. This ordinance shall be effective from and after the date of its passage.

By the Administration

AN ORDINANCE TO AMEND AND REENACT PART SEVEN ENTITLED BUSINESS REGULATIONS AND TAXATION CODE OF THE CODIFIED ORDINANCE OF THE CITY OF WHEELING BY CREATING A NEW SECTION IN ARTICLE 787 ENTITLED "PRIVILEGE TAX" DESIGNATED AS SECTION 787.57 ENTITLED "COVID 19 SMALL RETAIL BUSINESS B&O TAX CREDIT."

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WHEELING:

Section 1. An Ordinance to amend and reenact Part Seven entitled Business Regulations and Taxation Code of the Codified Ordinance of the City of Wheeling by creating a new Section in article 787 entitled "Privilege Tax" designated as Section 787.57 entitled "COVID 19 Small Retail Business B&O Tax Credit" to be read as follows:

SECTION 787.57 COVID 19 CITY SMALL RETAIL BUSINESS B&O TAX CREDIT

- (a) The purpose of this Section is to provide a tax credit for the limited period of the first quarter of 2021 to small retail businesses having no more than twenty-five (25) employees which persevered during the COVID 19 pandemic, remained in business and filed all tax returns for calendar year 2020.
- (b) When used in this Section, "Small Retail Business" taxpayer means a taxpayer liable for privilege taxes under Section 787.02(c) and not classified as a wholesaler or jobber. Such taxpayer must have no more than twenty-five (25) employees employed during calendar year 2020; must have filed all tax returns and remitted all taxes and fees for 2020; and must be able to provide confirmation of business continuation during the 2020 calendar year coinciding with the COVID 19 pandemic. Video lottery terminals and the proceeds made thereon are not subject to the tax credit as a form of "amusement or entertainment" and are taxed in accord and permitted by state law.
- (c) Amount of Credit Allowed: The amount of the credit set forth in this Section is limited to an eligible Small Retail Business Taxpayer's Business and Occupation Tax liability for the period January 1, 2021 through March 31, 2021. Eligible Small Retail Business Taxpayers shall make application to the City of Wheeling Director of Finance on or before April 30, 2021, to obtain the benefit of the credit set forth herein. The Director of Finance shall have full authority and discretion to approve or deny applications made pursuant to the provisions of this section. Approved Small Retail Business Taxpayers shall be entitled to a one hundred percent (100%) credit against Business and Occupation Tax normally due for the period January 1, 2021 through March 31, 2021.

- (d) Administration of Tax Credit Program.
- (1) The administration of Section 787.57 – COVID 19 Small Retail Business B&O Tax Credit is vested in, and shall be exercised by, the Director of Finance who, in connection therewith, shall prescribe all necessary forms.
 - (2) The Director of Finance may prescribe necessary rules, regulations and procedures that are in conformity with Section 787.57 for administration of the COVID 19 Small Retail Business B&O Tax Credit provisions.
 - (3) Applications for this Tax credit shall be reviewed as needed by the Director of Finance to determine eligibility of the business for the credit. The procedure for verification of information will be developed as needed by the Director of Finance.
 - (4) The Director of Finance may conduct an audit of any business making application for this Tax credit to determine the eligibility of the business and the amount of the Tax credit in accordance with the provisions specified in this ordinance.
 - (5) Businesses applying for a Tax credit hereunder shall agree to make all their financial records, audited financial statements, and / or tax returns available upon request for inspection and audit by the City.
 - (6) Businesses approved for a Tax credit hereunder must still file a quarterly B&O Tax return and report gross income to the City and abide by all local, state and federal laws pertaining to such business and licensure.
- (e) Restrictions Upon the Tax Credit. It is the intent of the present Business and Occupation Tax credit that any taxpayer eligible for this Tax credit shall only be allowed this Business and Occupation Tax Incentive once.
- (f) Sunset Provision. The COVID 19 Small Retail Business Credit created and enacted by this Section shall sunset after initial implementation of such tax credit and be applicable only to the period of January 1, 2021 through March 31, 2021.

Section 2. This ordinance shall be effective from and after the date of its adoption.

By the Administration.