

**Office of the County Auditor**  
**Auditor's Analysis**

**Council Bill No. 67-2021**

Introduced: September 8, 2021

Auditor: Edward Shulder

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Fiscal Impact:

This bill will have no impact on County expenditures. It may reduce County revenues by a minimal amount.

Purpose:

This bill modifies the date stores are required to remit fees collected under the County's disposable bag fee program. Currently, stores are required to remit fees collected for a calendar quarter on or before the store's last business day of that calendar quarter. This bill will extend the remittance period by not requiring such payment until the store's last business day the month following the end of the calendar quarter.

Other Comments:

For Fiscal Year 2021, disposable bag fees collected totaled \$638,707. Late fees collected totaled \$4,065. Based on detail of the late fees provided by the Department of Finance (Finance), approximately 71 percent of the late fees resulted from the quarter ended December 31, 2021 (the first quarter fees were required). Using the Finance information, we estimated that the FY 2021 late fees collected would have been reduced by approximately \$1,200 if the stores remitted fees based on the revised payment date in this bill.

According to the Annual Disposable Bag Fee Report for FY 2021, one of the retailers' major complaints was the unreasonable due date for remittance.