



## Legislation Text

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**File #:** ID 19-266, **Version:** 1

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**Subject:**

Consider a refund for a portion of the 2019 Business, Professional and Occupational License (BPOL) tax for two businesses.

Presented By: Chris Brown, City Attorney

§ 58.1-3981 of the Code of Virginia requires City Council approval of any refunds in excess of \$2,500. To provide Council with adequate information to determine approval while also maintaining confidentiality pursuant to Code of Virginia §58.1-3, the business name has been redacted on the Certificate of the Commissioner of the Revenue. The original version of the Commissioner's certification is on file in the Commissioner's office, protected by attorney-client privilege, and will be signed by the City Attorney and provided to the Treasurer following Council approval.

TAXPAYER A filed a business license renewal form with a check for the entire year. TAXPAYER A filed an Out of Business form with the Commissioner's office in August 2019 stating the business ceased services in Harrisonburg on June 30, 2019. The license was prorated for six months. Amount of refund: \$ 7,198.25.

TAXPAYER B filed a business license renewal form with a check for the entire year. TAXPAYER B filed an Out of Business form with the Commissioner's office in late August 2019 stating the business changed ownership on August 12, 2019. The license was prorated for eight months. Amount of refund: \$ 3,144.34.