



## Legislation Details (With Text)

<b>File #:</b>	ID 19-344	<b>Version:</b>	1	<b>Name:</b>	BPOL refund
<b>Type:</b>	Action Item	<b>Status:</b>	Passed		
<b>File created:</b>	11/18/2019	<b>In control:</b>	City Council		
<b>On agenda:</b>	11/26/2019	<b>Final action:</b>	11/26/2019		
<b>Title:</b>	Consider a refund for a portion of the 2019 Business, Professional and Occupational License (BPOL) tax for two businesses.				
<b>Sponsors:</b>					
<b>Indexes:</b>					
<b>Code sections:</b>					
<b>Attachments:</b>	1. Memorandum, 2. Redacted Certificate				

Date	Ver.	Action By	Action	Result
11/26/2019	1	City Council	approved	Pass

### 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 on November 6, 2019 stating the business ceased services in Harrisonburg May 22, 2019. The license was prorated for five (5) months. Amount of refund: \$ 3,444.44.

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 on November 7, 2019 stating the business changed ownership in Harrisonburg July 1, 2019. The license was prorated for seven (7) months. Amount of refund: \$ 7,346.06.