



Legislation Details (With Text)

File #: ID 20-316 **Version:** 1 **Name:** BPOL refund
Type: Action Item **Status:** Passed
File created: 10/29/2020 **In control:** City Council
On agenda: 11/10/2020 **Final action:** 11/10/2020

Title: Consider a refund for a portion of the 2020 Business, Professional and Occupational License (BPOL) tax for two businesses.

Sponsors:

Indexes:

Code sections:

Attachments: 1. Memorandum, 2. Redacted Certificate

| Date | Ver. | Action By | Action | Result |
|------------|------|--------------|----------|--------|
| 11/10/2020 | 1 | City Council | approved | Pass |

Subject:

Consider a refund for a portion of the 2020 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 October 5, 2020 stating the business sold their operations in Harrisonburg September 18, 2020. The license was prorated for nine (9) months. Amount of refund: \$ 4,285.02.

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 October 26, 2020 stating the business ceased services in Harrisonburg May 30, 2020. The license was prorated for five (5) months. Amount of refund: \$ 3,453.30.