



Legislation Text

File #: ID 22-316, **Version:** 1

Subject:

Consider a refund for a portion of the 2022 Business, Professional and Occupational License (BPOL) tax for a business' two locations.

Presented By: Chris Brown, City Attorney

§ 58.1-3981 of the Code of Virginia requires City Council approval of any refunds in excess of \$10,000. 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 September 12, 2022 stating the business sold their operations at one of their locations in Harrisonburg on May 31, 2022. The license was prorated for five (5) months. Amount of refund: \$ 6,930.14.

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 September 12, 2022 stating the business sold their operations at a second location in Harrisonburg on July 22, 2022. The license was prorated for seven (7) months. Amount of refund: \$ 3,568.80.