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APPROVAL OF GROSS RECEIPTS OVERPAYMENT REFUND

In the year Two Thousand Ten.....

Resolved by the City Council of the City of Burlington, as follows:

That WHEREAS, the Clerk/Treasurer’s Office has been making ongoing efforts to improve the City’s tax collection administration generally, including work with the City Attorney’s Office on gross receipts collections; and

WHEREAS, the collection of gross receipts taxes requires persons subject to the tax to file monthly tax returns with the Clerk/Treasurer’s Office that state under oath the gross receipts taken in during the month prior that are subject to the tax; and

WHEREAS, pursuant to Code of Ordinances § 21-31 (IX) (A) (REFUNDS), in the event of overpayment of any tax due, the treasurer, or his authorized agent, upon written application by the taxpayer for a refund or credit filed within two (2) years after the date of such overpayment, may offset the amount of such overpayment against the taxpayer's existing tax liability under this section or certify the request for refund for the purpose of processing a cash payment to such taxpayer; and

WHEREAS, pursuant to § 21-31 (IX) (A), the refund of overpayments shall be approved by the City Council; and

WHEREAS, the Clerk/Treasurer’s Office has an application for such a refund and provided a memorandum explaining and attaching the information required (attached);

NOW, THEREFORE, BE IT RESOLVED that the City Council approves the refund of the gross receipts taxes by the treasurer as set forth in the attached list and documentation.