

**RESOLUTION AUTHORIZING THE
COUNTY MANAGER TO GRANT EXCISE TAX REFUNDS**

WHEREAS, N.C. Gen. Stat. § 105-228.37 provides the process for a board of county commissioners to grant refund requests for overpayment of excise tax; and,

WHEREAS, on July 7, 2022, the General Assembly adopted Session Law 2022-50, House Bill 674 (hereinafter “Session Law”), amending N.C. Gen. Stat. § 105-228.37; and,

WHEREAS, prior to July 7, 2022, N.C. Gen. Stat. § 105-228.37 required that a refund request be heard by the respective county’s board of commissioners during a duly noticed and scheduled meeting, upon a written request by the taxpayer within six (6) months after the date the tax was paid; and,

WHEREAS, the Session Law amends N.C. Gen. Stat. § 105-228.37 by adding a new subsection authorizing a board of county commissioners to delegate, by resolution, to either or both the county manager or the county finance officer the authority to grant a request for a refund for overpayments of excise tax paid in accordance with statute; and

WHEREAS, the Guilford County Board of County Commissioners (hereinafter “Governing Board”) desires to authorize its County Manager to grant refund requests for overpayment of excise tax up to a threshold of \$5,000.00; and,

WHEREAS, the Governing Board has determined that it is in the best interests of the residents of the County to delegate this task.

NOW, THEREFORE, BE IT RESOLVED that the Guilford County Board of Commissioners authorizes its County Manager to grant refund requests for overpayment of excise tax up to a maximum amount of \$5,000.00, in accordance with N.C. Gen. Stat. § 105-228.37, as amended by Session Law 2022-50 (House Bill 674).

Adopted this the _____ day of September, 2022.

The Honorable Melvin “Skip” Alston, Chairman
Guilford County Board of Commissioners

ATTEST:

Robin B. Keller, Clerk to Board