



Legislation Details (With Text)

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Title: APPROVE RESOLUTION AUTHORIZING THE COUNTY MANAGER TO GRANT EXCISE TAX REFUNDS

Sponsors:

Indexes:

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Attachments: 1. NC Gen Stat 105-228.37, 2. ROD Resolution Excise Tax Refunds 8.30.22 Final.pdf

Date	Ver.	Action By	Action	Result
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TITLE

APPROVE RESOLUTION AUTHORIZING THE COUNTY MANAGER TO GRANT EXCISE TAX REFUNDS

SPONSOR

Jeff Thigpen, Register of Deeds

BACKGROUND

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.

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.

The Session Law approved on July 7, 2022, amends N.C. Gen. Stat. § 105-228.37 to allow a board of county commissioners to adopt a resolution authorizing the county manager or finance officer to grant refund requests for an overpayment of tax.

During Fiscal Years 2020 - 2023, the County received fourteen (14) requested refunds, with the typical request ranging from \$10 - \$500. Occasionally, the County may receive a larger request. The Governing Board may:

- 1) Authorize the County Manager or Finance Officer to approve a requested refund in accordance with the Session Law;

- 2) Authorize the County Manager or Finance Officer in accordance with the Session Law, up to a certain dollar threshold (for example, \$5,000), above which the request would have to go to the Board of Commissioners for consideration like all requests do currently; and
- 3) Maintain the current process of all requested refunds being presented to the Board of Commissioners for consideration.

RESOLUTION

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.

BUDGET IMPACT

NO ADDITIONAL COUNTY FUNDS REQUIRED

REQUESTED ACTION

Approve Resolution Authorizing the County Manager to Grant Excise Tax Refunds in accordance with N.C. Gen. Stat. § 105-228.37, as amended by Session Law 2022-50 (House Bill 674); and amend budget ordinance to reflect authorization.