

ORDINANCE NO. 138, SERIES 2020

AN ORDINANCE AMENDING CHAPTER 121 OF THE LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT CODE OF ORDINANCES ("LMCO") BY CREATING A NEW SECTION CONCERNING REFUNDS OF OVERPAYMENTS OF TRANSIENT ROOM TAXES.

SPONSORED BY: COUNCIL MEMBER BILL HOLLANDER

WHEREAS, Chapter 121 of the Louisville/Jefferson County Metro Government Code of Ordinances pertains to the levy of transient room taxes as authorized by KRS 91A.390, KRS 153.440 and KRS 91A.392; and

WHEREAS, Chapter 121 currently does not provide the Louisville/Jefferson Metro Revenue Commission (the "Revenue Commission") with the ability to refund overpayments of transient room taxes; and

WHEREAS, the Revenue Commission has recently received requests from taxpayers requesting refunds for overpayments of transient room taxes; and

WHEREAS, it is not Metro Government's intent to collect more than what is due from a taxpayer; and

WHEREAS, it is appropriate to grant the Revenue Commission the authority to make refunds for overpayments of transient room taxes.

NOW THEREFORE BE IT ORDAINED BY THE LEGISLATIVE COUNCIL OF THE LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT AS FOLLOWS:

SECTION I: A new section of LMCO Chapter 121 is hereby added as follows:

LMCO § 121.06 REFUNDS.

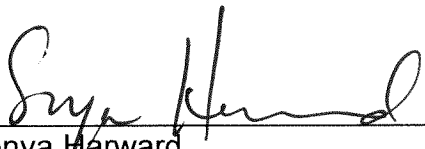
(A) An overpayment of any tax collected pursuant to §121.01 may be refunded within two years of the date prescribed by law for the filing of a return or the date the money was paid to the Revenue Commission, whichever is later.

(B) Refunds will only be paid, or credits made, only if (i) timely requested by the taxpayers described in §121.02(B) within the two year limitation contained in this section, (ii) if applicable, the taxpayer is in compliance with the registration requirements in §§115.515, 115.516 and 115.517, and (iii) additional tax obligations for other periods have been satisfied by the requesting taxpayer.

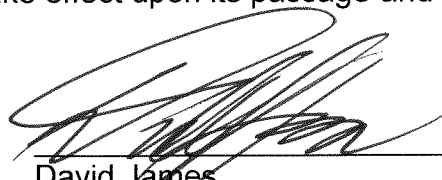
(C) The request for a refund shall be made to the Revenue Commission in writing and shall state the amount requested, the applicable period, the basis for the request, and any other information the Revenue Commission reasonably requires. The taxpayer shall also state whether the tax was surcharged to its customers, and if so, document that those amounts were refunded to its customers. The Revenue Commission is authorized to promulgate administrative polices regarding the filing and verification of any refund requests.

(D) Exclusive authority to refund or credit overpayments of taxes collected pursuant to §121.01 is vested with the Revenue Commission.

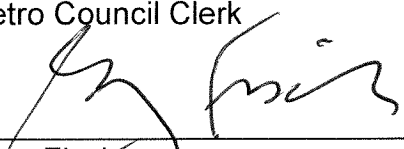
SECTION II: This Ordinance shall take effect upon its passage and approval.



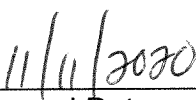
Sonya Harward
Metro Council Clerk



David James
President of the Council



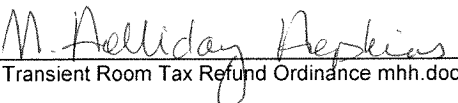
Greg Fischer
Mayor



Approval Date

APPROVED AS TO FORM AND LEGALITY:

Michael J. O'Connell
Jefferson County Attorney

By: 
O-451-20 – Transient Room Tax Refund Ordinance mhh.docx

**LOUISVILLE METRO COUNCIL
READ AND PASSED
November 5, 2020**