

ORDINANCE NO. 2862

AN ORDINANCE to repeal Section 9-1-16 and to amend and reordain Section 9-1-21, Article A, Chapter 1, Title 9 of The Code of the City of Alexandria, Virginia, 1981, as amended; which Title 9 relates to LICENSING AND REGULATION, which Chapter 1 relates to BUSINESS LICENSES, which Article A relates to GENERAL PROVISIONS, which Section 9-1-16 relates to LIABILITY WHEN BUSINESS, ETC., IS ABANDONED OR CLOSED and which Section 9-1-21 relates to REFUNDS.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 9-1-16, Article A, Chapter 1, Title 9 of The Code of the City of Alexandria, Virginia, 1981, as amended, be and the same hereby is repealed.

Section 2. That Section 9-1-21, Article A, Chapter 1, Title 9 of The Code of the City of Alexandria, Virginia, 1981, as amended, be and the same hereby is amended and reordained to read as follows:

Sec. 9-1-21. Refunds.

(a) Any person, firm or corporation that has permanently ceased to conduct a business, profession, trade or occupation within the City of Alexandria may apply to the director for a refund of that portion of the license tax already paid, prorated on a monthly basis; except that a refund to a person, firm or corporation that has permanently ceased to conduct a business, profession, trade or occupation within the City of Alexandria during a license year for which the license tax was paid based upon an estimate of gross receipts shall be equal to the difference between the license tax on the estimated gross receipts for the current license year and the license tax on the actual gross receipts for the period of time the business was conducted during that license year, unless the license tax on the actual gross receipts is greater than the license tax on the estimated gross receipts in which case the director shall assess the taxpayer in accordance with section 9-1-18.

(b) The amount of license tax paid shall not be less than the minimum tax of \$30.00 prescribed by section 9-1-24.

(c) Application for a refund must be made within three (3) years from the last day of the license tax year in which the taxpayer permanently ceased to conduct a business, profession, trade or occupation within the City of Alexandria.

(d) The city shall remit any refund due during the ensuing fiscal year following the application of the taxpayer for a refund.

Section 3. That the title of and an informal memorandum explaining this ordinance shall be published in a newspaper of general circulation published in the city not later than five days following its introduction together with a notice containing the time and place for a public hearing. The city clerk shall have the full text of this ordinance printed in sufficient numbers to supply copies to meet request. The city clerk shall note the date of introduction and first reading, the date of publication, the date of the public hearing, and the date of the second reading and final passage in the minutes of the meeting. This ordinance shall become effective the date of its final passage.

CHARLES E. BEATLEY, JR.
Mayor

Final Passage: October 25, 1983