



Legislation Text

File #: 220164, **Version:** 1

ORDINANCE NO. 220164

Amending Chapter 68, Article VI, Code of Ordinances, by repealing Section 68-393 entitled “Refunds” and enacting in lieu thereof a new section of like number and subject matter to amend the City’s tax refund policy to align with state statute.

BE IT ORDAINED BY THE COUNCIL OF KANSAS CITY:

Section 1. That Chapter 68, Article VI, Code of Ordinances, is hereby amended by repealing Section 68-393, and enacting in lieu thereof a new section of like number and subject matter, to read as follows:

Sec. 68-393. Refunds.

(a) No refund of tax, penalty, or interest paid shall be issued in the absence of a protest made and sustained pursuant to the requirements of section 139.031, RSMo.

(b) Except as provided for in subsection (a) of this section and 68-395(7), in the case of any overpayment of any tax under this article, the commissioner may credit and apply the amount of such overpayment against any uncontested delinquent tax liability of any type whatsoever owed by the taxpayer to the city, and within the period of limitations for collection.

(c) Where, in any case, conflicts occur between the provisions of this section and any regulation applicable to the same area, the provisions of this section shall govern and prevail.

Approved as to form and legality:

Chivonne Scott
Assistant City Attorney