

CHAPTER 12 – SALES TAX CODE

Sec. 12-577. Refunds of taxes paid under protest.

In the event the Hearing Officer's decision or a final judgment by the Court is rendered in favor of the taxpayer to recover protested taxes, it shall be the duty of the Tax Collector, upon receipt of such decision or of a certified copy of such final judgment, to authorize a warrant in favor of the taxpayer in an amount equal to the amount of the tax found by such decision or by the final judgment to have been paid under protest, and such warrant shall include the amount of interest or other cost that may have been recovered against the City by the final judgment in such action in the courts, to be paid from the Privilege Tax revenue accounts.

(Code 1977, § 9A-577)

(Ord. 03-17, 4/15/03, renumbered from Chapter 9A) SUPP 2003-2