



File #: 230158

ORDINANCE NO. 230158

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; and repealing Earnings and Profits Tax Regulations Sections 1.381 through 1.402 and approving in lieu thereof new Earnings and Profits Regulations Sections 1.381 through 1.402 related to the same subject matter.

WHEREAS, the City seeks to simplify and improve the efficiency of the refund filing process for the City's earnings tax; and

WHEREAS, pursuant to Chapter 68, Article VI, Section 68-395 of the Code of Ordinances, the Director of Finance, or his/her delegate, the Commissioner of Revenue, is charged with the administration and enforcement of the earnings tax; and

WHEREAS, among the powers granted to the Commissioner of Revenue by Section 68-395 of the Code of Ordinances is the authority to adopt and promulgate regulations for the administration and enforcement of the earnings tax; and

WHEREAS, the Commissioner of Revenue adopted Earnings and Profits Tax Regulations on February 9, 2023 labeled Sections 1.381 through 1.402, to repeal and replace in their entirety Earnings and Profits Tax Regulations numbered Sections 1.381 through 1.402, adopted December 19, 2022; NOW THEREFORE,

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) When any taxpayer has paid during the taxable year more than the amount of the tax to which the city is entitled under the provisions of this article, a refund of the amount so overpaid shall be made, provided that the taxpayer timely submits a proper claim for refund of such overpayment of tax in a manner prescribed by the commissioner of revenue.

(b) A request or claim for refund must be filed by the taxpayer on or before the due date of filing of the federal income tax return for such year; and provided, further, that no refunds of less than \$1.00 shall be allowed.

(c) Notwithstanding any provision in subsection (a), for taxes which are not paid until after the director has made an assessment, no person shall be entitled to file a claim for refund.

(d) Notwithstanding any provision in subsection (a), in the case of any overpayment of any tax under this article, the commissioner may, instead of granting a refund, 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.

Section 2. That Earnings and Profits Tax Regulations labeled as Sections 1.381 through 1.402 are hereby repealed, and in lieu thereof, new Earnings and Profits Tax Regulations labeled as Sections 1.381 through 1.402 and related to the same subject matter are hereby adopted and approved, with such regulations to read as set forth in Exhibit A, which is attached hereto and incorporated herein.

Approved as to form:


Samuel E. Miller
Assistant City Attorney



Authenticated as Passed


Quinton Lewis, Mayor

Marilyn Sanders, City Clerk
MAR 02 2023

Date Passed