



Buncombe County Board of Commissioners

Request for Board Action

Meeting Date: 8/16/2022

Consent Agenda

Department: Legal & Risk

Presenter(s): Michael Frue / Brandon Freeman

Contact(s): Michael Frue / Brandon Freeman

Subject: Resolution Delegating Refund Authority for Overpayments of Excise Tax

Brief Summary: N.C. Gen. Stat. §105-228.37 was recently amended by Session Law 2022-50 adding a new subsection authorizing a board of county commissioners to delegate, by resolution, to either or both the county manager or the county finance officer the discretion to grant a request for a refund for overpayments of excise tax paid in accordance with statute. This is a ministerial task formerly requiring a hearing before a board of county commissioners.

Recommended Motion & Requested Action: Approve the Resolution Delegating Refund Authority for Overpayments of Excise Tax.

County Manager's comments and Recommendation: Approve as presented.