

2400.8 SUBJECT: PUBLIC SERVICE TAX REFUNDS

:1 OBJECTIVE:

This policy establishes procedures for a uniform method for the review and approval/denial of applications for refunds of Public Service Tax (PST) payments paid to the City of Orlando (City) pursuant to Florida Statutes.

:2 AUTHORITY:

The Office of Business and Financial Services Department.

:3 DIRECTION:

The Chief Financial Officer, as an appointed official, serves at the pleasure of, and receives direction from the Mayor.

:4 FUNCTIONS:

A. Introduction

The policy covers any individual or business (Seller) who has made a PST payment directly to the City of Orlando, and requests a refund of all or a portion of such payment.

B. Florida Statutes

1. In accordance with Section 166.231, Florida Statutes, the City levies a tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water services.
2. Further, pursuant to Florida Statutes, any Seller may apply to a municipality for refund of, or may take a credit for, any overpayment of the PST, or interest or penalty thereon, within 3 years following remittance of the PST to the municipality by the Seller.

C. Refund Policy

This policy authorizes the Chief Financial Officer, as an appointed official, or his designee, to review and approve or deny any refund request and issue a written determination to the Seller on behalf of the City via the Public Services Tax refund request form.

:5 FORMS:

None.

:6 COMMITTEE RESPONSIBILITIES:

None.

:7 REFERENCES:

Florida Statutes 2017, Section 166.231 and 166.234.

:8 EFFECTIVE DATE:

This policy is effective June 11, 2018.