



## AGENDA ITEM SUMMARY # 1

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**MEETING DATE:** September 20, 2022

**ITEM TITLE:** Resolution 2022-09-03 – Overpayments of Occupancy Tax - Campgrounds

**ITEM SUMMARY:** Recently Dare County was made aware that campgrounds were collecting and paying occupancy tax which is no longer required by General Statute. This revenue was shared with Dare County, the Dare County Tourist Bureau, the county Beach Nourishment Fund and each of the six municipalities. The maximum exposure to the Town is about \$165,000. If the statute of limitations is three years, then the amount drops to about \$50,000. Those that paid this occupancy tax in error are entitled to a refund. A process will be established that ensures the Town is refunding its share of the overpayments.

**REQUESTED ACTION:** Staff recommends a motion to approve the attached resolution

**ATTACHMENTS:** Resolution 2022-09-03