

Refund Policy

Los Angeles Municipal Code (LAMC) Section 21.07 of Article 1 of Chapter II establishes the procedure to claim a refund for overpayment of business taxes and fees. To file a claim for a refund, please follow the instructions below:

1. Ensure that you are eligible for a refund. Overpayments are subject to refund only if a claim is filed with the Bureau of Sanitation, Industrial Waste Management Division within one (1) year from the date of payment.
2. Complete Claim for Refund Form in the name of the claimant as it appears on the Industrial Wastewater Permit.
 - A. A claim filed under a Fictitious Name/DBA is acceptable
 - B. Make a copy of the completed form for your records
 - C. Overpayments for multiple periods may be included on one form
3. Signature Requirements:
 - A. Sole Proprietorships - The claim must bear an original signature of the claimant
 - B. Partnerships - The claim must bear an original signature of one or more of the partners
 - C. Corporations - The claim must bear an original signature of an officer of the corporation with his/her title indicated
 - D. Limited Liability Companies / Limited Liability Partnerships - The claim must bear an original signature of a managing member or managing partner.
4. Return signed form to:

Office of the City Clerk
Refund Processing Unit
P.O. Box 53200
Los Angeles, CA 90053-0200
5. The Bureau of Sanitation, Industrial Waste Management Division must verify any claim for refund before any refund is approved for payment or credit. **DO NOT CLAIM CREDIT FOR OVERPAYMENT ON ANY CURRENT OR FUTURE PAYMENT DUE TO THE CITY OF LOS ANGELES.**

Please note that the filing of a claim does not stop the running of the applicable statute of limitations for bringing suit on such claim.

If you have any questions regarding the filing of a Claim for Refund, please call (323) 342-1518.