

CLAIRE BARTELS  
DIRECTOR of FINANCE  
CITY TREASURER

CITY OF LOS ANGELES  
CALIFORNIA

OFFICE OF FINANCE  
200 N. SPRING ST.  
ROOM 201 – CITY HALL  
LOS ANGELES, CA 90012

(213) 978-1774



ERIC GARCETTI  
MAYOR

August 30, 2019

The Honorable City Council of the City of Los Angeles  
Room 395, City Hall  
200 North Spring Street  
Los Angeles, CA 90012

**REPORT RE:  
OFFICE OF FINANCE RECOMMENDATION TO APPROVE  
REFUND CLAIM FILED BY KOBALT MUSIC PUBLISHING AMERICA, INC**

The Office of Finance is recommending approval to pay the refund claim filed by Kobalt Music Publishing America, Inc for the amount of \$165,939.84. As determined by audit, the taxpayer erroneously paid, which resulted in the refund amount.

The Office of Finance recommends payment in the amount of \$165,939.84 plus accumulated interest. In compliance with Section 21.07(d) LAMC, interest shall be paid on the refund amount from the date of filing the claim until the payment issue date. Daily interest of \$16.37 shall continue to accrue on this claim until the date the refund is paid. Upon approval by the City Council, the demand will be drawn from Fund 100, Department 62, Revenue Source 3081 (Business Tax). Additional information regarding the refund claim is on the attachment.

Should you have any questions or require additional information, please contact Shahid Chaudhry, Chief Tax Compliance Officer II of the Billing and Collection Division at (213) 978-1781.

Sincerely,

Claire Bartels  
Director of Finance / City Treasurer

Attachment

**CLAIM FOR REFUND REPORT  
(SECTION 22.12 LAMC)**

**NAME / ADDRESS OF CLAIMANT**

Kobalt Music Publishing America, Inc  
8201 Beverly Blvd Suite #400  
Los Angeles, CA 90048

File No.:	385585256
Date Filed:	February 28, 2019
Amount Requested:	\$ 165,939.84
Estimated Interest (02/28/2019-09/30/2019)	\$ 3,502.47
Estimated Amount to be Refunded:	\$ 169,442.31

**BASIS OF CLAIM AND SUMMARY**

Business Tax Overpayment

<u>Business Tax</u>	<u>Period</u>	<u>Overpayment</u>
Section L049	2019	\$ 165,939.84 Credit
	<b>Total</b>	<b><u>\$ 165,939.84 Credit</u></b>