

HB 1435 -- SALES TAX REFUND CLAIMS (Koenig)

COMMITTEE OF ORIGIN: Standing Committee on Ways and Means

This bill clarifies that the limitations on sales tax refund claims are for the final assessment of sales and use tax which are no longer subject to appeal and removes the seller's approval requirement for a refund claim.

Any vendor or seller who fails or refuses to provide an assignment of rights statement has 30 days to provide the Director of Revenue a notarized statement confirming that he or she made every effort to obtain an assignment of rights statement. Currently, the vendor or seller has 60 days.

This bill is similar to HB 759 (2015).