

HB 477 -- SALES TAX

SPONSOR: Christofanelli

Currently, sellers that collect at least \$250 in sales tax revenue in the first or second month of a calendar quarter must file a return and pay the Department of Revenue the amount due by the 20th day of the succeeding month.

Beginning January 1, 2022, the return and amount due will be changed from the 20th of the succeeding month to the last day of the succeeding month.

This bill is the same as HB 1908 (2020).