

SS HB 1435 -- SALES TAX REFUND CLAIMS

This bill clarifies that the limitations on sales tax refund claims will not apply for a refund claim filed by a purchaser that originally paid the sales tax to a vendor or seller, the claim is for use tax remitted by the purchaser, or an additional refund claim is filed by a person legally obligated to remit the tax because of additional information, an exemption certificate, a decision of a court, or changes to regulations or department policies.