

SCS SB 18 -- SALES TAX LAW MODIFICATIONS

This bill requires the Department of Revenue to notify affected sellers when a change in the amount of sales tax due is modified by a decision of the department director, Administrative Hearing Commission, or a court that revises which items or services are taxable before the modification can take effect for the sellers. The notification must be by United States mail, electronic mail, or other secure electronic means of direct communications. If the department fails to notify a seller of the change, the seller will not be liable for the additional taxes due under the modification until the seller is notified. The department must update its website with information regarding modifications in sales tax law but the updates cannot constitute the required notification.