

HB 1806 -- REFUNDS OF CERTAIN TAX PAYMENTS

SPONSOR: Moon

This bill requires the Department of Revenue to refund, with interest, the sales tax paid in a 10-year period between 2005 and 2015 as a result of an audit when the department expanded its interpretation of sales tax law and the taxpayer did not collect the tax from its customers. The total amount that can be refunded under this bill is \$100,000. The department must request an appropriation for any claims that exceed this cap.

This bill requires the Department of Revenue to refund, with interest, the sales tax paid in a period between January 1, 2018, and October 1, 2109, from businesses and individuals that offered wedding venues and that paid sales tax resulting from an audit. The total amount that can be refunded under this bill is \$200,000. The department must request an appropriation for any claims that exceed this cap.

This bill has an effective date of July 1, 2021 and claims may be made until July 1, 2026.

This bill is similar to HCS HB 422 (2019).