

Bill No.: SF0020 **Effective:** 7/1/2016

LSO No.: 16LSO-0188

Enrolled Act No.: SEA No. 0023

Chapter No.: 33

Prime Sponsor: Peterson

Catch Title: Sales and use tax remedy revisions.

Subject: Refund of erroneously collected sales and use tax

Summary/Major Elements:

- This bill specifies that if sales or use tax is erroneously collected from a taxpayer, the collecting vendor may seek a refund or credit against subsequent tax liability for the amount remitted to the Department of Revenue only after the vendor has refunded the erroneously collected tax to the taxpayer.
- Previously, those amounts remitted to the Department could be credited against the tax liability of the vendor without any requirement for a refund to the taxpayer.

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