

HB 796 -- Sales/Use Tax Refunds

Sponsor: Johnson (47)

This bill requires that any request for a refund of sales taxes by a person who collects and remits the tax will only be granted if the person demonstrates to the satisfaction of the Director of the Department of Revenue that the amount will be refunded or credited to the person who originally paid the sales tax. The restriction will not apply if the person seeking the refund shows to the director's satisfaction that he or she originally paid the tax and that it was not collected from purchasers.

The bill also allows the person legally obligated to remit the tax to generally refund any amount of over-collected sales and use taxes in equal installments to the person's future customers by distribution of a fixed value coupon to the customers. The person legally obligated to remit the tax must submit a plan to the department to qualify.

The bill contains an emergency clause.