

HB 1026 -- NOTIFICATION OF SALES TAX LAW MODIFICATIONS

SPONSOR: Johnson

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. 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.