

HB 223 -- SALES TAX REFUNDS FOR TAX ASSESSMENTS FOR LAW CHANGES

SPONSOR: Moon

This bill requires the Department of Revenue to refund the sales tax paid in a ten-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 \$5 million.

This bill is similar to HB 2270 (2016).