

# SENATE BILL REPORT

## SB 6379

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As of February 3, 2014

**Title:** An act relating to the period of time the department of revenue must grant or deny a refund request.

**Brief Description:** Concerning the period of time the department of revenue must grant or deny a refund request.

**Sponsors:** Senator Hill.

**Brief History:**

**Committee Activity:** Ways & Means: 2/04/14.

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### SENATE COMMITTEE ON WAYS & MEANS

**Staff:** Dean Carlson (786-7305)

**Background:** If a taxpayer overpays their taxes to the Department of Revenue (DOR), the taxpayer is entitled to a refund or credit. A taxpayer can receive a refund or credit of taxes paid for the current year, plus for additional calendar years going back.

Currently in statute, there is no deadline for DOR to make a determination to either grant or deny a refund.

**Summary of Bill:** DOR must either grant or deny refunds within 90 days except if:

- the taxpayer or another taxpayer with similar circumstances are litigating the basis of the refund in court;
- DOR needs additional time to review the refund request because the basis for the refund is new, as in an issue of first impression; or
- DOR and the taxpayer agree to extend the 90-day period.

If the taxpayer fails to provide the necessary records to substantiate the refund, then the 90-day period is on hold until the necessary records are provided. DOR must inform the taxpayer of the need for additional records and the nature of such documentation.

DOR must notify the taxpayer of any refund delayed beyond the 90 days and the reason for the delay.

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*

**Appropriation:** None.

**Fiscal Note:** Available.

**Committee/Commission/Task Force Created:** No.

**Effective Date:** Ninety days after adjournment of session in which bill is passed.