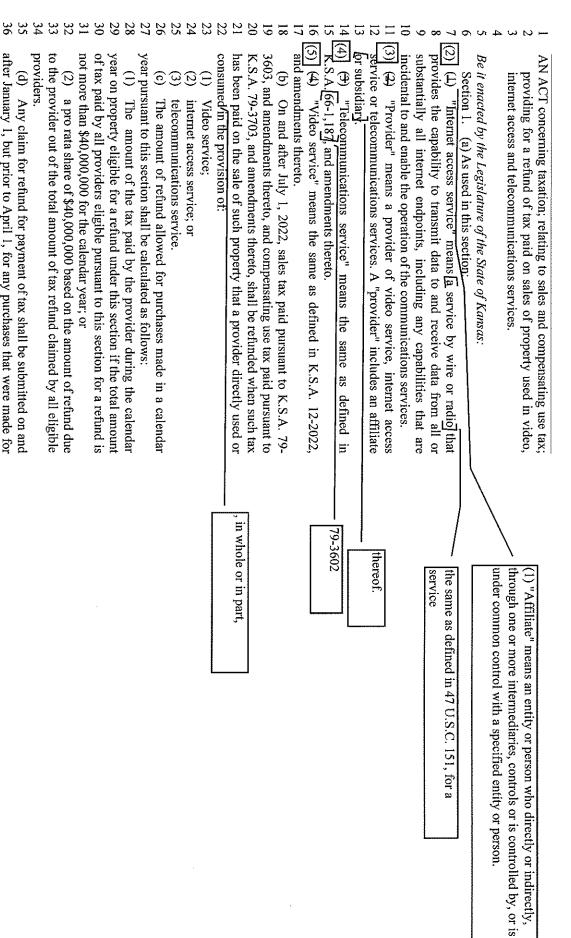
Session of 2022

HOUSE BILL No. 2499

By Committee on Taxation



after January 1, but prior to April 1, for any purchases that were made for

(d) Any claim for refund for payment of tax shall be submitted on and

HB 2499

2

or compensating use tax paid as determined under the provisions of this section. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director of taxation or the director's designee. No interest any city or county sales tax paid be refunded pursuant to this section. shall be paid on refunds granted pursuant to this section. In no event shall director of taxation upon forms furnished by the director and shall be deemed waived if such claim is not received by the director of taxation by April 1. Each claim for a tax refund shall be verified and submitted to the The director shall review each claim and shall refund the amount of sales accompanied by any additional documentation required by the director. the prior calendar year. A claim for refund pursuant to this section shall be Sec. 2. This act shall take effect and be in force from and after its

publication in the statute book.