

HB1009 L.006

## SENATE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.HB13-1009 be amended as follows:

1 Amend reengrossed bill, page 2, strike lines 3 through 18 and substitute:

2           **"39-26-703. Disputes and refunds.** (2) (d) An application for  
3 refund under ~~paragraph (c)~~ PARAGRAPH (c) OR (c.5) of this subsection (2)  
4 shall be made within ~~three years after the date of purchase~~ THE  
5 APPLICABLE DEADLINE and shall be made on forms prescribed and  
6 furnished by the executive director of the department of revenue, which  
7 form shall contain, in addition to the foregoing information, such  
8 pertinent data as the executive director prescribes. THE DEADLINE FOR A  
9 SALES TAX REFUND OR A REFUND OF ANY USE TAX COLLECTED BY A  
10 VENDOR IS THREE YEARS AFTER THE TWENTIETH DAY OF THE MONTH  
11 FOLLOWING THE DATE OF PURCHASE AND THE DEADLINE FOR ANY OTHER  
12 USE TAX REFUND IS THREE YEARS AFTER THE TWENTIETH DAY OF THE  
13 MONTH FOLLOWING THE INITIAL DATE OF THE STORAGE, USE, OR  
14 CONSUMPTION IN THE STATE BY THE PERSON APPLYING FOR THE REFUND."

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