Sales Tax Index – Statute of Limitations Q&A

When a consumer's use tax return is not filed when a business is purchased, does the filing of a sales tax return and the reporting of zero tax due on line 10 affect the three year statute of limitations for consumer's use tax due on fixtures acquired with the purchase of a business?

No. Line 10 on the sales tax return is for paying sales tax on items purchased for resale and taken out of inventory for use by the business. If consumer's use tax returns are not filed by the business, the three year statute of limitations does not begin and the business can be assessed the consumer's use tax on the purchase of the business at any time.