

**SB 799 STAFF MEASURE SUMMARY**

**Senate Committee On Finance and Revenue**

---

**Prepared By:** Jonathan Hart, Economist

**Meeting Dates:** 1/27, 3/12

---

**WHAT THE MEASURE DOES:**

Establishes uniform deadlines for taxpayers to request a refund, or for the Department of Revenue (DOR) to adjust tax due for tax programs administered by DOR. Replaces numerical statute references to tax programs with descriptive reference to tax programs administered by DOR. Applies to tax years beginning January 1, 2022 or later for the Corporate Activity Tax, and to tax years beginning on or after January 1, 2025 for all other tax programs. Takes effect on 91st day following sine die.

**ISSUES DISCUSSED:**

- Alignment of DOR administrative authority statutes with tax program statutes

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

Currently, the deadlines (also referred to as statute of limitations) for requesting a tax refund, or for the Department of Revenue (DOR) to adjust tax due are not uniform for programs administered by DOR. For personal and corporate income taxes the deadline starts from the later of the due date (for payment or filing a return), or the actual date of receipt. For all other tax programs the deadlines are counted from actual receipt, without reference to the due date.

In addition, some statutes related to tax appeals or compliance reference specific tax programs by statute, without having an exhaustive list.

SB 799 conforms the deadlines for taxpayers to request refunds, or for DOR to adjust tax due for all programs administered by DOR, and replaces specific lists of programs with descriptive text.