

May 17, 2004

H 1448. NOTICE PERIOD FOR SALES AND USE TAX REFUNDS. TO REQUIRE THAT SELLERS BE PROVIDED WITH NOTICE AND A SIXTY-DAY PERIOD TO RESPOND TO A REQUEST FOR A REFUND OF OVER-COLLECTED SALES OR USE TAXES BEFORE A PURCHASER MAY BRING A CAUSE OF ACTION AGAINST THE SELLER. Enacts new GS 105-164.11(c) as title indicates. Enacts new GS 105-164.11(b), requiring that a purchaser seeking a tax refund first exhaust remedies provided by Ch. or otherwise dictated by administrative rule, bulletins, or directive. Enacts new GS 105-164.11(d), providing that in connection with purchaser's refund request, if a seller uses either a provider or a system certified by the state and remits taxes collected to the state, seller is presumed to have a reasonable business practice.

Intro. by Luebke, G. Allen, Wainwright, Miner, Brubaker, Hill, Wood, McGee.

Ref. to Finance

GS 105

June 28, 2004

SL 2004-22 (H 1448). NOTICE PERIOD FOR SALES AND USE TAX REFUNDS. AN ACT TO REQUIRE THAT SELLERS BE PROVIDED WITH NOTICE AND A SIXTY-DAY PERIOD TO RESPOND TO A REQUEST FOR A REFUND OF OVER-COLLECTED SALES OR USE TAXES BEFORE A PURCHASER MAY BRING A CAUSE OF ACTION AGAINST THE SELLER.

Summarized in *Daily Bulletin* 5/17/04. Enacted June 25, 2004. Effective June 25, 2004.