§2011. Overpayment; refunds

If the State Tax Assessor determines, upon written application by a taxpayer or during the course of an audit, that any tax under this Part has been paid more than once or has been erroneously or illegally collected or computed, the assessor shall certify to the State Controller the amount paid in excess of that legally due. That amount must be credited by the assessor on any taxes then due from the taxpayer and the balance refunded to the taxpayer or the taxpayer's successor in interest, but no such credit or refund may be allowed unless within 3 years from the date of overpayment either a written petition stating the grounds upon which the refund or credit is claimed is filed with the assessor or the overpayment is discovered on audit. Interest at the rate determined pursuant to section 186 must be paid on any balance refunded pursuant to this chapter from the date the return listing the overpayment was filed or the date the payment was made, whichever is later, except that no interest may be paid with respect to the refunds provided by section 2013 and, in cases of excessive or erroneous collections, interest must be paid in accordance with section 1814, subsection 3. At the election of the assessor, unless the taxpayer specifically requests a cash refund, the refund may be credited to the taxpayer's sales and use tax account, but, in the case of a credit no further interest may accrue from the date of that election. The taxpayer may not apply for a refund of any amount assessed when administrative and judicial review under section 151 has been completed. [PL 2005, c. 218, §29 (AMD).]

A taxpayer making an application for a refund or credit of erroneously or illegally collected sales tax paid by the taxpayer to the retailer must submit an affidavit as prescribed by the assessor stating in part that the refund or credit has not been and will not be requested from the retailer. [PL 2017, c. 257, §1 (NEW); PL 2017, c. 257, §6 (AFF).]

A taxpayer dissatisfied with the decision of the assessor, upon a written request for refund filed under this section may request reconsideration and appeal from the reconsideration in the same manner and under the same conditions as in the case of assessments made under chapter 7. The decision of the assessor upon a written request for refund becomes final as to law and fact in the same manner and under the same conditions as in the case of assessments made under chapter 7. [PL 2013, c. 331, Pt. C, §10 (AMD); PL 2013, c. 331, Pt. C, §41 (AFF).]

SECTION HISTORY

PL 1977, c. 694, §707 (AMD). PL 1979, c. 378, §17 (AMD). PL 1981, c. 180, §§2,3 (AMD). PL 1985, c. 691, §24 (AMD). PL 1987, c. 772, §25 (AMD). PL 2005, c. 218, §29 (AMD). PL 2013, c. 331, Pt. C, §10 (AMD). PL 2013, c. 331, Pt. C, §41 (AFF). PL 2017, c. 257, §1 (AMD). PL 2017, c. 257, §6 (AFF).

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