

SB112_L.001

SENATE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.

SB17-112 be amended as follows:

- 1 Amend printed bill, page 4, line 12, strike "17-___," and substitute
- 2 "17-112,".

- 3 Page 7, line 3, after "(2)(d)" insert "and (2.5)(a)".

- 4 Page 7, after line 16 insert:

5 "(2.5) (a) EXCEPT AS SET FORTH IN SECTION 29-2-106.1 (5)(b),
6 within three years after the due date of the return showing the
7 overpayment or one year after the date of overpayment, whichever is
8 later, a vendor shall file any claim for refund with the executive director
9 of the department of revenue. The executive director shall promptly
10 examine such claim and shall make a refund or allow a credit to any
11 vendor who establishes that such vendor overpaid the tax due pursuant to
12 this article."

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