**Bill Summary** 2<sup>nd</sup> Session of the 58<sup>th</sup> Legislature

Bill No.: **SB 1301** Version: INT **Request No.:** 2525 **Author:** Sen. Rader Date: 01/17/2022

## **Bill Analysis**

SB 1301 provides that a claim for refund of sales taxes erroneously paid may only be made to the Tax Commission if a vendor refuses to honor the proof of eligibility issued by the Commission for persons required to obtain a direct pay permit.

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