

**BILL SUMMARY**  
2<sup>nd</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB2962</b>
<b>Version:</b>	<b>INT</b>
<b>Request Number:</b>	<b>13950</b>
<b>Author:</b>	<b>Rep. Rick West</b>
<b>Date:</b>	<b>2/13/2026</b>
<b>Impact:</b>	<b>Please see previous summary of this measure</b>

**Research Analysis**

HB 2962, as introduced, removes the statutory time limits and refund caps for claims related to tax overpayments. Under current law, taxpayers must file refund claims within three years of the return's due date or two years from the date of payment, whichever is later.

The bill also extends unlimited refund rights for members of federally recognized tribes and their former wards seeking reimbursement for taxes unlawfully collected on tax-exempt reservation lands.

Prepared By: Quyen Do

**Fiscal Analysis**

The measure is currently under review and impact information will be completed.

Prepared By: House Fiscal Staff

**Other Considerations**

None.