

BILL SUMMARY
2nd Session of the 60th Legislature

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

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.