

SB 6379 - DIGEST

Requires the department of revenue to make a judgment of a refund request made by a taxpayer, to either grant or deny the request, within ninety days of receiving the application for refund, unless: (1) The basis for the refund is currently being litigated in court by the taxpayer or by another taxpayer with similar circumstances;

(2) The basis for the refund request is an issue of first impression for which the department reasonably needs additional time to review; or

(3) The department and taxpayer mutually agree to extend the ninety-day period for a specified term.