

59-12-110.1 Refund or credit for taxes overpaid by a purchaser -- Seller reasonable business practice.

- (1) Subject to the other provisions of this section, a purchaser may request from a seller a refund or credit of any amount that:
 - (a) the purchaser overpaid in taxes under this chapter; and
 - (b) was collected by the seller.
- (2)
 - (a) Except as provided in Subsection (2)(b), the procedure described in Subsection (1) is in addition to the process for a taxpayer to file a claim for a refund or credit with the commission under Section 59-1-1410.
 - (b) Notwithstanding Subsection (2)(a):
 - (i) the commission is not required to make a refund or credit of an amount for which as of the date the refund or credit is to be given the purchaser has requested or received a refund or credit from the seller; and
 - (ii) a seller is not required to refund or credit an amount for which as of the date the refund is to be given the purchaser has requested or received a refund or credit from the commission.
- (3) A purchaser may not bring a cause of action against a seller for a refund or credit described in Subsection (1):
 - (a) unless the purchaser provided the seller written notice that:
 - (i) the purchaser requests the refund or credit described in Subsection (1); and
 - (ii) contains the information necessary for the seller to determine the validity of the request; and
 - (b) sooner than 60 days after the day on which the seller receives the written notice described in Subsection (3)(a).
- (4) A seller that collects a tax under this chapter that exceeds the amount the seller is required to collect under this chapter is presumed to have a reasonable business practice if the seller:
 - (a) collects the tax under this chapter that exceeds the amount the seller is required to collect under this chapter through the use of:
 - (i) a certified service provider; or
 - (ii) a system certified by the state, including a proprietary system certified by the state; and
 - (b) remits to the commission all taxes the seller is required to remit to the commission under this chapter.

Amended by Chapter 212, 2009 General Session