

Bill No.: SF0063 **Effective:** 7/1/2023

LSO No.: 23LSO-0404

Enrolled Act No.: SEA No. 0019

Chapter No.: 33

Prime Sponsor: Joint Revenue Interim Committee

Catch Title: Tax administration revisions.

Subject: Tax administration.

Summary/Major Elements:

- This act provides that the Department of Revenue may credit or waive interest related to mine product taxes, which is consistent with the administration of other taxes.
- This act provides that the assessment or levy of sales and use taxes, including any penalty or interest, that results from an audit or review shall be issued within one (1) year following the completion of the audit or review, which is consistent with the administration of other taxes.

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