

AN ALERT FROM THE BDO STATE AND LOCAL TAX PRACTICE

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## SALT



### SUBJECT

## OKLAHOMA REDUCES TIME TO FILE SALES AND USE TAX REFUND CLAIMS TO TWO YEARS

### SUMMARY

On June 6, 2016, Oklahoma Governor Mary Fallin (R) signed into law H.B. 3205, 55th Leg., 2nd Reg. Sess. (Okla. 2016), which reduces the statute of limitations to file a sales and use tax refund claim to two years for all claims filed on or after August 25, 2016.

### DETAILS

H.B. 3205 reduces the statute of limitations for filing a sales and use tax refund claim from three years to two years from the date of payment for refund claims filed on or after August 25, 2016. A sales or use tax refund claim filed before that date is subject to the current three year statute of limitations.

### CONTACT:

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#### ATLANTIC:

JONATHAN LISS, Tax Senior Director  
215-636-5502 / jliiss@bdo.com

JEREMY MIGLIARA, Tax Senior Director  
703-770-0596 / jmigliara@bdo.com

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#### CENTRAL:

ANGELA ACOSTA, Tax Senior Director  
248-688-3313 / aacosta@bdo.com

NICK BOEGEL, Tax Senior Director  
414-615-6773 / nboegel@bdo.com

JOE CARR, Tax Principal  
312-616-3946 / jcarr@bdo.com

MARIANO SORI, Tax Partner  
312-616-4654 / msori@bdo.com

RICHARD SPENGLER, Tax Senior Director  
616-776-3687 / rspengler@bdo.com

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#### NORTHEAST:

JANET BERNIER, Tax Principal  
212-515-5405 / jbernier@bdo.com

MATTHEW DYMENT, Tax Principal  
617-239-4130 / mdyment@bdo.com

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#### SOUTHEAST:

TONY MANNERS, STS Senior Director  
404-979-7274 / tmanners@bdo.com

ASHLEY MORRIS, Tax Senior Director  
919-278-1963 / amorris@bdo.com

SCOTT SMITH, Tax Senior Director  
615-493-5629 / ssmith@bdo.com

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#### SOUTHWEST:

TOM SMITH, Tax Partner  
918-281-4080 / tasmith@bdo.com

GENE HEATLY, Tax Senior Director  
214-665-0716 / gheatly@bdo.com

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#### WEST:

ROCKY CUMMINGS, Tax Partner  
415-490-3130 / rcummings@bdo.com

PAUL MCGOVERN, Tax Senior Director  
714-913-2592 / pmcgovern@bdo.com

## BDO INSIGHTS

- ▶ An Oklahoma taxpayer should assess whether it may have paid sales or use tax on sales or purchases that might be eligible for a refund claim as soon as possible, and file the claim before August 25, 2016. A taxpayer that files after that date may risk losing a year's worth of refund to which it would otherwise be entitled, due to the enactment of H.B. 3205.
- ▶ Oklahoma taxpayers that have typically followed a three year period for purposes of assessing refund claims will have to consider refund claims based on a two year period for claims filed after August 25, 2016.
- ▶ H.B. 3205 does not change the three year statute of limitations that applies to sales or use tax assessments. Thus, H.B. 3205 creates an inequity as between taxpayers and the Oklahoma Tax Commission.

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