

MISSOURI EXTENDS OPPORTUNITIES FOR SALES
AND USE TAX REFUNDS TO 10 YEARS

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In July, the Missouri governor signed Senate Bill 87, which extended the statute of limitations to file sales and use tax refunds from three (3) years to ten (10) years. This change provides a significant opportunity to obtain refunds that were previously out of statute in Missouri. Businesses should consider the impact of taking advantage of this opportunity.

What's the Catch?

There doesn't appear to be a catch as the statute of limitations for making assessments remains at three (3) years.

Acting with Urgency

Such a large extension of the statute of limitations could generate substantial refunds for all taxpayers, so businesses should move quickly to take advantage of this opportunity before any changes are made.

Due Diligence

Before running out to file refund claims, businesses should analyze their sales and use tax compliance to understand if they are in a net refund or net liability position. We work closely with our clients to assess their overall compliance and then take the appropriate actions to resolve any refunds and/or exposures. We have successfully worked with clients to complete voluntary disclosures for liabilities and then file refund claims to obtain any overpayments. Some consultants have warned that the Department of Revenue (Department) may attempt to offset liabilities for periods that are outside the three-year statute of limitations. Based on preliminary discussions with the Department, we do not believe the Department will be approaching refunds in this manner.

If you would like to discuss the Missouri refund opportunity or any other state refund opportunities, please contact [John Trippier](#), [Richard Farrin](#), or [any ZHF professional](#).

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