

1 H.634

2 Introduced by Representatives Poirier of Barre City, Koch of Barre Town, and
3 McFaun of Barre Town

4 Referred to Committee on

5 Date:

6 Subject: Taxation; income taxes; procedure; petition for refund

7 Statement of purpose of bill as introduced: This bill proposes to extend the
8 time for filing a petition for a refund until three years after the date when
9 property is seized.

10 An act relating to extending the period for petitioning for a tax refund

11 It is hereby enacted by the General Assembly of the State of Vermont:

12 Sec. 1. 32 V.S.A. § 5884(a) is amended to read:

13 (a) At any time within three years after the date a return is required to be
14 filed under this chapter; or six months after a refund was received from the
15 United States with respect to an income tax liability, or an amount of taxable
16 income, under the laws of the United States, reported in a return filed under the
17 laws of the United States for the taxable year, with respect to which that return
18 was filed under this chapter; or three years after the date when real or personal
19 property was seized by the Department as remedy for outstanding tax liability;
20 whichever is ~~later~~ latest, a taxpayer may petition the Commissioner for the

1 refund of all or any part of the amount of tax paid with respect to the return.
2 Unless the period is extended by agreement of the Commissioner and the
3 taxpayer, the Commissioner shall thereafter, upon notice to the taxpayer, hold
4 a hearing on the claim and shall notify the taxpayer of his or her determination
5 of the claim within 30 days of the hearing. The failure of the Commissioner to
6 refund the amount claimed by a taxpayer within six months of the date of the
7 petition for the refund, under this subsection, shall be considered to be a
8 notification to the taxpayer of the Commissioner's determination concerning
9 the claim. The notification shall be considered to have been given on the date
10 of the expiration of the six-month period.

11 Sec. 2. EFFECTIVE DATE

12 Notwithstanding 1 V.S.A. § 214, this act shall take effect retroactive to
13 January 1, 2013.