

SLAC - Post Transaction Survey

Summary of Responses

Responses have been received from all the member states except Georgia and Tennessee (Associate Member). In addition, Alabama, Arizona, California, Connecticut, Maine, and Texas provided responses. New York declined to participate.

Responses to question 1: The statute of limitations for most states is 3 or 4 years

Responses to question 2: Twenty-one states agreed the paper or electronic sales receipt was sufficient documentation. Eight states indicated additional documentation was needed.

Responses to question 3: Most states chose option a (12), while 6 states chose options a and b and 5 chose option a, b or d. (3 – b alone, 2 – d alone, 1 – a or d)

Responses to question 4: Seventeen states indicated they would allow the full refund (some with caveats). Twelve said no.

Responses to question 5: The majority of states would allow the full refund (24). Five would not.

Responses to question 6: Most states (20) would refund only the tax on the product, \$6. Three would refund all the tax (option a), two would not allow a refund, two chose other and two indicated it wasn't applicable to their state.

Responses to question 7: Most states (20) would refund all the tax (\$6.60). Four would refund only the tax on the net amount (option c), one would not allow a refund, and two indicated it wasn't applicable to their state.

Responses to question 8: Sixteen states indicated there would be no tax consequence. The other states required amended returns, refund claims or credits be taken.

Responses to question 9: Twenty-one states agrees that tax was due on the price difference. Five states said no and 4 states said it would depend on the various factors.

Responses to question 10: Twenty-four states require the tax be refunded to the customer first. Four states allow the seller to file a claim before refunding the tax to the customer and one state indicated a joint petition should be filed.

Responses to question 11: All states agreed the seller can obtain a refund if the customer short pays and says they are exempt.

Responses to question 12: Twenty-five states indicated the seller should refund the original tax paid. Three only allowed tax at the rate where the exchange takes place. One state did not give a position.

Responses to question 13: Sixteen states would require the tax be refunded based on the location where the exchange takes place. Six states indicated tax should be refunded based on the original tax paid. Six states would not allow a refund and one state did not give a position.

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Responses to question 14: Sixteen states allow the customer to request a refund. Ten states require the seller to request the refund. Three allow the customer to request the refund only in certain circumstances.