

**§2555. Overpayments; refunds**

If the assessor determines, upon written application by a taxpayer or during the course of an audit, that any tax has been paid more than once or has been erroneously or illegally computed, the assessor shall certify to the State Controller the amount paid in excess of that legally due and that amount must be credited by the assessor on any taxes then due from the taxpayer and the balance refunded to the taxpayer or its successor in interest, but no such credit or refund may be allowed unless within 3 years of the date of overpayment either a written petition stating the grounds upon which the refund or credit is claimed is filed with the assessor or the overpayment is discovered on audit. A credit or refund may not be allowed for tax that has been erroneously or illegally collected and separately stated on a customer's bill until the service provider has provided evidence satisfactory to the assessor that the tax has been refunded or credited to the customer. Interest at the rate determined pursuant to section 186 must be paid on any balance refunded pursuant to this chapter from the date the return listing the overpayment was filed or the payment was made, whichever is later. At the election of the assessor, unless the taxpayer specifically requests a cash refund, the refund may be credited to the taxpayer's service provider tax account, but in the case of a credit no further interest may accrue from the date of that election. The taxpayer may not apply for a refund of any amount assessed when administrative and judicial review under section 151 has been completed. [PL 2017, c. 257, §3 (AMD).]

A taxpayer dissatisfied with the decision of the assessor, upon a written request for refund filed under this section, may request reconsideration and appeal from the reconsideration in the same manner and under the same conditions as in the case of assessments made under chapter 7. The decision of the assessor upon such written request for refund becomes final as to law and fact in the same manner and under the same conditions as in the case of assessments made under chapter 7. [PL 2013, c. 331, Pt. C, §15 (AMD); PL 2013, c. 331, Pt. C, §41 (AFF).]

**SECTION HISTORY**

PL 2003, c. 673, §V25 (NEW). PL 2003, c. 673, §V29 (AFF). PL 2013, c. 331, Pt. C, §15 (AMD). PL 2013, c. 331, Pt. C, §41 (AFF). PL 2017, c. 257, §3 (AMD).

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