

State Tax Smart Charts

| Sales and Use Taxes > Administration > Statutes of Limitations > Refunds | | | | |
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| This chart states the sales and use tax refund claim period. | | | | |
| Jurisdiction | Refunds | Comment | Citation | CCH ¶ |
| Alabama | Later of 3 years from return filing date or 2 years from payment date. | | Ala. Code §40-2A-7 | Alabama 61-610 |
| Arizona | Later of 4 years from return due date, 4 years from return filing date, or 6 months from payment date for payments due to deficiency assessments. | | Ariz. Rev. Stat. §42-1104 Ariz. Rev. Stat. §42-1106 | Arizona 61-610 |
| Arkansas | Later of 3 years from return filing date or 2 years from payment date. | | Ark. Code Ann. §26-18-306 Ark. Reg. GR-81.1 | Arkansas 61-610 |
| California | Later of 3 years from the end of the calendar month following the quarterly period for which the overpayment was made. For taxes collected through enforcement procedures, 3 years from overpayment date. For refunds relating to determinations, later of 6 months from date determination becomes final or six overpayment date. | | Cal. Rev. & Tax. Code §6902 Cal. Rev. & Tax. Code §6902.3 | California 61-610 |
| Colorado | Later of 3 years from return due date or 1 year from overpayment date. | | Colo. Rev. Stat. §39-26-703 | Colorado 61-610 |

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| Connecticut | 3 years from the end of the calendar month following the period in which the overpayment was made, or for deficiency assessments 6 months after an assessment becomes final. | | Conn. Gen. Stat. §12-425 | Connecticut 61-610 |
| District of Columbia | 3 years from payment date. | | D.C. Code Ann. §47-2020 | District of Columbia 61-610 |
| Florida | 3 years from payment date. | | Fla. Stat. §215.26(2) | Florida 61-610 |
| Georgia | 3 years from payment date. | We recommend you reference cited authority for more information. | Ga. Code Ann. §48-2-35(c) | Georgia 61-610 |
| Hawaii | 3 years from the later of the date the annual return was filed or was due. 3 years from later of the payment date or the due date if an annual return is not filed or is filed more than 3 years after the due date. | | Haw. Rev. Stat. §237-40 | Hawaii 61-610 |
| Idaho | 3 years from the later of the payment date, or for payments resulting from deficiency assessments the date the deficiency is resolved. | | Idaho Code §63-3636 | Idaho 61-610 |
| Illinois | A refund claim filed on or after January 1 and July 1 is not valid unless the erroneous payment was made within three years prior to January 1 and July 1 of the year of the claim. | | 35 ILCS 120/6 Ill. Admin. Code tit. 86, §130.1501 | Illinois 61-610 |
| Indiana | 3 years from the later of the payment date or the end of the calendar year containing the period for which the return was filed. | | Ind. Code §6-8.1-9-1 | Indiana 61-610 |

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| Iowa | Later of 3 years from payment due date or 1 year from payment date. | | Iowa Code §423.37 | Iowa 61-610 |
| Kansas | 3 years from return due date. | We recommend you reference cited authority for more information. | Kan. Stat. Ann. §79-3609(b) | Kansas 61-610 |
| Kentucky | 4 years from later of return due date or payment date. | We recommend you reference cited authority for more information. | Ky. Rev. Stat. Ann. §139.580 | Kentucky 61-610 |
| Louisiana | Later of 3 years from the end of the calendar year in which tax was due or 1 year from payment date. | | La. Rev. Stat. Ann. §47:1623 | Louisiana 61-610 |
| Maine | 3 years from overpayment date. | | Me. Rev. Stat. Ann. tit. 36, §2011 | Maine 61-610 |
| Maryland | 4 years from payment date. | We recommend you reference cited authority for more information. | Md. Code Ann. §13-1104 | Maryland 61-610 |
| Massachusetts | Later of 3 years from return filing date, 2 years from assessment date, or 1 year from payment date. | If a return has not been timely filed, refund is requested by filing the overdue return by the later of 3 years from return due date including extensions or 2 years from payment date. We recommend you reference cited authority for more information. | Mass. Gen. Laws ch. 62C, §36 Mass. Gen. Laws ch. 62C, §37 | Massachusetts 61-610 |
| Michigan | 4 years from return due date. | 90 days from return due date for claims based on the validity of a tax law under federal law or the U.S. or Michigan constitution. We recommend you reference cited authority for more information. | Mich. Comp. Laws §205.27a(2), (7) | Michigan 61-610 |

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| Minnesota | Later of 3.5 years from return due date (including extensions if return is filed during extended period), or 1 year from the date of an assessment order, order determining an appeal, or return made by the Commissioner, upon payment in full of the tax, penalties, and interest shown on the order or return made by the commissioner. | | Minn. Stat. §289A.40 | Minnesota 61-610 |
| Mississippi | 36 months from the later of filing date or assessment date. | | Miss. Code. Ann. §27-65-42 | Mississippi 61-610 |
| Missouri | 3 years from overpayment date. | | Mo. Rev. Stat. §144.190 | Missouri 61-610 |
| Nebraska | Later of 3 years from required filing date following the period in which overpayment was made, 6 months after determination becomes final, or 6 months after overpayment with respect to a determination. | We recommend you reference cited authority for more information. | Neb. Rev. Stat. §77-2708 | Nebraska 61-610 |
| Nevada | 3 years from the end of the month following the close of the period for which overpayment was made. | | Nev. Rev. Stat. §372.365 | Nevada 61-610 |
| New Jersey | 4 years from payment date. | | N.J. Stat. Ann. §54:32B-20 | New Jersey 61-610 |
| New Mexico | 3 years from the later of the end of the calendar year in which the payment was due or the overpayment resulted from an assessment. | 1 year from payment date if tax was not paid within general refund period. 1 year from assessment date if assessment applies to a period ending at least 3 years prior to the beginning of the year in which the assessment was made. We recommend you reference cited authority for more information. | N.M. Stat. Ann. §7-1-26 | New Mexico 61-610 |

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| New York | Later of 3 years from filing date or 2 years from payment date. | | N.Y. Tax Law, §1139(c) | New York 61-610 |
| North Carolina | Later of 3 years from return due date or 2 years from payment date. | | N.C. Gen. Stat. §105-241.6 | North Carolina 61-610 |
| North Dakota | Effective July 1, 2017, the later of three years after the due date of the return or the date the return was filed. | Through June 30, 2017, the later of three years from return due date or one year from payment date. We recommend you reference cited authority for more information. | Uncodified Sec. 5, S.B. 2129, Laws 2017 N.D. Cent. Code §57-39.2-24 (repealed effective 7/1/17) | North Dakota 61-610 |
| Ohio | 4 years from payment date. | We recommend you reference cited authority for more information. | Ohio Rev. Code Ann. §5739.07(D) | Ohio 61-610 |
| Oklahoma | 2 years from payment date. | We recommend you reference cited authority for more information. | Okla. Stat. tit. 68, §227 | Oklahoma 61-610 |
| Pennsylvania | Later of 3 years from payment date or 6 months from mailing date of notice for payments resulting from assessments, determinations, settlements, or appraisements. | | 72 P.S. §10003.1 | Pennsylvania 61-610 |
| Rhode Island | Later of 3 years from 15th of month after the close of the month for which overpayment was made, or 6 months from overpayment date for payments resulting from determinations. | | R.I. Gen. Laws §44-19-26 | Rhode Island 61-610 |
| South Carolina | Later of 3 years from return filing date or 2 years from payment date. | We recommend you reference cited authority for more information. | S.C. Code Ann. §12-54-85 | South Carolina 61-610 |
| South Dakota | 3 years from earlier of payment date or return due date. | | S.D. Codified Laws §10-59-19 | South Dakota 61-610 |

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| Tennessee | 3 years from the end of the calendar year in which tax was paid. | | Tenn. Code Ann. §67-1-1802(a) | Tennessee 61-610 |
| Texas | Later of 4 years from tax due date, or 6 months after deficiency determination becomes final. | | 34 Tex. Admin. Code §3.339(a) | Texas 61-610 |
| Utah | Later of 3 years from return due date or 2 years from payment date. | | Utah Code Ann. §59-1-1410 | Utah 61-610 |
| Vermont | 3 years from return due date. | | Vt. Stat. Ann. tit. 32, §9781 | Vermont 61-610 |
| Virginia | 3 years from the tax due date. | | 23 Va. Admin. Code §10-210-3040 | Virginia 61-610 |
| Washington | No refund is allowed for tax, interest, or penalties paid more than 4 years before the beginning of the calendar year in which a refund application is made or examination of records by the Department is completed. | We recommend you reference cited authority for more information. | Wash. Rev. Code §82.32.060 Wash. Admin. Code §458-20-229 | Washington 61-610 |
| West Virginia | Later of 3 years from return due date or 2 years from payment date. | We recommend you reference cited authority for more information. | W. Va. Code §11-10-14 | West Virginia 61-610 |
| Wisconsin | 4 years from the due date of taxpayer's state income or franchise tax return that corresponds to the date the sale or purchase was completed, or for taxpayers not subject to income or franchise tax, 4 years from the 15th day of the 4th month following the end of the year that corresponds to the date the sale or purchase was completed. | 2 years from determination date for tax resulting from determination if taxpayer does not protest by filing petition for redetermination and refund will not be not passed along to customers. We recommend you reference cited authority for more information. | Wis. Stat. §77.59(4) | Wisconsin 61-610 |
| Wyoming | 3 years from overpayment date. | | Wyo. Stat. Ann. §39-15-109(c) | Wyoming 61-610 |

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