

AS PROPOSED TO BE AMENDED
AB 1412 (Committee on Revenue and Taxation)
As introduced March 19, 2013

Section 6901 of the Revenue and Taxation Code is amended to read:

6901. (a) If the board determines that any amount, penalty, or interest has been paid more than once or has been erroneously or illegally collected or computed, the board shall set forth that fact in the records of the board and shall certify the amount collected in excess of the amount legally due and the person from whom it was collected or by whom paid. The excess amount collected or paid shall be credited by the board on any amounts then due and payable from the person from whom the excess amount was collected or by whom it was paid under this part, and the balance shall be refunded to the person, or his or her successors, administrators, executors, or customer as provided in paragraph (b) of this section, if a determination by the board is made in any of the following cases:

- (1) An amount of tax, interest, or penalty was not required to be paid.
- (2) Any amount of prepayment of sales tax, interest, or penalty paid pursuant to Article 1.5 (commencing with Section 6480) of Chapter 5 was not required to be paid.

(3) Any amount that is approved as a settlement pursuant to Section 7093.5.

(b) A person may make an irrevocable election to assign to the customer the right to receive the amount refunded if all of the following conditions are met:

(1) The entire amount represents excess tax reimbursement that is required to be paid by the person to a single ~~the~~ customer under section 6901.5.

(2) The amount to be refunded is \$50,000 or greater.

~~(2)~~(3) The irrevocable election to assign the amount refunded to the customer is evidenced by a statement signed by the person and the customer authorizing the named customer to receive the amount refunded.

~~(3)~~(4) The signed statement is submitted to the Board in conjunction with the person's claim for refund.

(c) Any overpayment of the use tax by a purchaser to a retailer who is required to collect the tax and who gives the purchaser a receipt therefor pursuant to Article 1 (commencing with Section 6201) of Chapter 3 shall be credited or refunded by the state to the purchaser.

(d) Any proposed determination by the board pursuant to this section with respect to an amount in excess of fifty thousand dollars (\$50,000) shall be available as a public record for at least 10 days prior to the effective date of that determination.