

General

SB 108

Senate Bill 108:

Codifies current practice
Makes language consistent
across all tax types

consistent across all tax

time period to appeal denial of a refund

- Penalty structures
- Refund statute

Taxpayers have 30
days to respond to
notice and demand
letters.

- **Assessment dates are clearly defined on all court documents**
 - Effective March 2009

Court documents show
assessment dates
more clearly.

