

HOUSE REPUBLICAN STAFF ANALYSIS

Bill:	House File 653/Senate File 606	House Committee:	PASSED on 2/25/25 (23-1)
Committee:	Ways & Means	House Floor:	
Floor Manager:	Rep. Sexton	Senate Floor:	PASSED on 4/15/25 (47-0)
Date:	April 20, 2025	Governor:	
Staff:	Kristi Kious (2-5290)		

Department of Revenue—Electronic Filing of Sales Tax Returns

- Provides that if a sales and use tax return subject to an electronic filing requirement is filed in another manner—it is considered not filed.

Section by Section Analysis

Section 1 – Filing of sales or use tax returns and payment of sales or use tax (423.31)

This section provides that a person required to file a sales or use tax return electronically who is unable to do so may request permission from the director to file a return another way.

Section 2 – Filing of sales or use tax returns and payment of sales or use tax (423.31)

(New paragraph) This section provides that a return subject to the electronic filing requirement but is filed another way is not considered a valid return.

Section 3 – Filing of sales or use tax returns and payment of sales or use tax (423.31)

(New paragraph) This section provides that DOR may adopt rules to administer this section.

Section 4 – Effective date

This section provides that the bill takes effect upon enactment.