

## HOUSE REPUBLICAN STAFF ANALYSIS

Bill:	Senate File 606	House Committee:	<b>PASSED</b> on 2/25/25 (23-1)
Committee:	Ways & Means	House Floor:	<b>PASSED</b> on 4/21/25 (58-33)
Floor Manager:	Rep. Sexton	Senate Floor:	<b>PASSED</b> on 4/15/25 (47-0)
Date:	Final	Governor:	<b>SIGNED</b> on 5/06/25
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.