



---

# Vote YES on SB 27

---

---

**SB 27 – Amendments to Revenue and Taxation Title**  
**Chief Sponsor: Howard Stephenson**  
**Floor Sponsor: Patrick Painter**

SB 27 would reverse the Utah Supreme Court decision disallowing refunds of erroneously paid sales taxes.

---

- **Refunds only in the case of Tax Commission error:** Based upon the Utah Supreme Court's decision on Ivory Homes v. Tax Commission, a taxpayer is eligible to a refund if the Commission makes an error, not the taxpayer.
- **How far can this go?** If a taxpayer makes an error on their property taxes or income taxes, will they be able to recover those overpayments?
- **Helping taxpayers to be in compliance.** The Tax Commission is supposed to help taxpayers comply with the law, not maximize tax revenues