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Missouri: Extended statute of limitations for sales and use tax refunds (10 years)

Missouri's governor in July 2019 signed Senate Bill (SB) 87 extending the statute of limitations to claim a sales or use tax refund from three years to 10 years. The effective date of the legislation is Wednesday, August 28, 2019.

Read text of [SB 87](#) [PDF 1.1 MB]

The legislation does not affect the three-year statute of limitations for tax assessments, which is contained in a separate statute.

The Missouri Department of Revenue has not yet issued guidance concerning the extended statute of limitations. However, to understand how this legislation may affect different types of refund claims, taxpayers may want to consider dividing refund claims into three categories:

- Claims that both arise and expire after August 28, 2019
- Claims that both arose and expired before August 28, 2019
- Claims that arose before August 28, 2019, and will expire after August 28, 2019

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