

The Department is currently reaching out to those counties in which we have received a refund claim from a dispensary within their county. The department has established the following process for handling refund requests related to marijuana sales tax.

- **Who Can Request a Refund From DOR:**

Refunds may be requested by either a dispensary (Form 472S) or a purchaser (Form 472P) who paid the additional sales tax at a dispensary. A purchaser may also seek a refund directly from the dispensary.

- **Refund Limitations:**

- Once the tax paid has been refunded to the dispensary, any additional requests will be denied.
- The department will not refund more than the amount originally collected.
- Purchasers must provide a copy of their receipt showing the tax was paid when submitting a refund request (to date no purchaser requests have been remitted). If the dispensary has been issued a refund for the tax paid the purchaser would not be entitled to a refund from DOR.

- **County Notification and Repayment:**

When processing a refund, the department will contact the county and consult with an authorized official listed on Form 4379, Request for Information or Audit of Local Sales and Use Tax Records. If no form is on file, we will request one be completed. The county will be informed of the refund and asked to repay the previously distributed amount to the department. Subsequent repayment requests will be made in the future if additional refund claims are received.

- Counties may choose to send a check, payable to the Missouri Department of Revenue, or monthly installments, which will be deducted from future sales tax distributions.
- Counties should *only* remit the amount requested by the department.

- **Future Adjustments:**

Please note that adjustments to marijuana sales tax for past periods may also occur in future months due to payment plans, amended returns, or audit adjustments.

- **Refund Funding Details:**

- The department will only recover from the county up to the amount originally distributed.
- The refunds issued will include the 1% state collection fee, this portion of the refund will come from General Revenue. This amount will not be requested from the county.
- If the taxpayer received the 2% timely filing discount, the refund issued will not include that amount.

- **Timeframe for Requests:**

Sellers and purchasers have **10 years** (144.190.2 RSMo.) from the due date or payment date,

whichever is later, to request a refund. The department will not process any refund claims outside the 10-year period and will not be seeking any remaining funds from the county. (Note SB 87 effective 8/28/19 changed the refund request period from 3 years to 10 years).