

41-507. Alcoholic liquor tax refund fund; use. A revolving fund designated the alcoholic liquor tax refund fund shall be set apart and maintained by the director from the license fees and excise tax collected under the provisions of this act and held by the state treasurer for the refund of license fees, and the refund of gallonage taxes. Such fund shall be in such amount as the director determines necessary for the purpose of making such refunds.

History: L. 1949, ch. 242, § 59; L. 1958, ch. 50, § 3 (Budget Session); L. 1979, ch. 154, § 1; L. 1993, ch. 20, § 9; July 1.