

79-3417. Refunds for lost or destroyed fuels; procedure. Every distributor shall be entitled to a refund from the state of the amount of motor-vehicle fuels or special fuels tax paid on any motor-vehicle fuels or special fuels of 100 gallons or more in quantity, which are lost or destroyed at any one time while such distributor is the owner thereof, through theft, leakage, fire, explosion, lightning, flood, storm or other cause beyond the control of the distributor. Such distributor shall notify the director in writing of such loss or destruction, the specific cause thereof, and the amount of motor-vehicle fuel or special fuel so lost or destroyed, within 60 days from the date of such loss or destruction. Within 30 days after notifying the director of such loss or destruction such distributor shall file with the director an affidavit on oath, stating the full circumstances and amount of the loss or destruction and other information requested by the director.

The director shall examine all such claims and determine the amount to which the claimant is entitled. If any distributor entitled to a refund owes the state any motor-vehicle fuel or special fuel tax, penalties, or interest, the refund authorized by this section shall be credited upon such taxes, penalties and interest. When the director determines that any distributor is entitled to a refund under this section, and such refund cannot be effected by giving credit therefor, the director shall sign a voucher for the refund. Such amount shall be paid to the distributor from the revenue administration fee fund.

History: L. 1933, ch. 317, § 17; L. 1984, ch. 360, § 1; L. 1992, ch. 106, § 16; July 1, 1993.