

79-3492c. Same; director may require higher mileage rate for a taxpayer. In authorizing a special LP-gas permit user to pay taxes in advance for the privilege of thereafter purchasing such product tax free without securing another user's permit and performing the functions required of each user, it is expressly provided that if the director determines that taxes paid in advance for a special LP-gas permit user's permit are wholly inadequate to compensate for the taxable gallons being used by the permittee on the public highways, the director may require such permittee to pay taxes based upon a higher mileage rate in the permit user's weight class which if not paid will be cause for revocation of the permit.

History: L. 1973, ch. 402, § 6; L. 1983, ch. 330, § 3; Jan. 1, 1984.