

79-3312. Redemption of stamps and meter imprints. The director shall redeem any unused stamps or meter imprints that any wholesale dealer presents for redemption within six months after the purchase thereof, at the face value less 0.55% thereof if such stamps or meter imprints have been purchased from the director. The director shall prepare a voucher showing the net amount of such refund due, and the director of accounts and reports shall draw a warrant on the state treasurer for the same. Wholesale dealers shall be entitled to a refund of the tax paid on cigarettes which have become unfit for sale upon proof thereof less 0.55% of such tax.

History: L. 1935, ch. 309, § 4; L. 1939, ch. 329, § 11; L. 1957, ch. 505, §3; L. 1964, ch. 37, § 3 (Budget Session); L. 1967, ch. 498, § 9; L. 1970, ch. 396, § 3; L. 1971, ch. 315, § 2; L. 1983, ch. 329, § 5; L. 1985, ch. 327, § 3; L. 2002, ch. 185, § 4; L. 2015, ch. 99, § 32; July 1.