

**79-3497. Failure to file report; fraudulent report; investigations; determination of amount due; collection.** Whenever any LP-gas user or LP-gas dealer shall neglect or refuse to make and file any report for any calendar month as required by this act, or shall file an incorrect or fraudulent report, the director shall determine, after an investigation, the number of gallons of LP-gas with respect to which the LP-gas user or LP-gas dealer has incurred liability under this act, for any particular month, months, year or years, and fix the amount of tax and penalties payable by the LP-gas user or LP-gas dealer under this act accordingly. The director shall forthwith take such steps as are necessary for the collection of the amount of tax, penalties and interest due as determined by such investigation. In any action or proceeding for the collection of the tax and any penalties or interest imposed in connection therewith, as assessment by the director of the amount of the tax due and the interest or penalties due to the state shall constitute prima facie evidence of the correctness of the claim of the state and the burden of proof shall be upon the LP-gas user or LP-gas dealer to show the assessment was incorrect and contrary to law.

**History:** L. 1959, ch. 405, § 8; L. 1973, ch. 402, §14; July 1.