

**79-6a15. Same; authorized reasons or basis for abatement.** Any motor carrier ad valorem tax liability, including any penalty and interest thereon, levied by the director of property valuation which tax liability is determined by the director to be an uncollectable account after all reasonable efforts have been made to effect collection, may be abated in the manner aforesaid for any one or more of the following reasons:

- (a) Death of the person owing the tax and leaving no estate or by the dissolution of a corporation having no net assets;
- (b) Collection is barred by a statute of limitations;
- (c) Lack of jurisdiction;
- (d) Insolvency of the taxpayer;
- (e) The taxpayer cannot be located;
- (f) It is determined that the person is not liable for such tax; or
- (g) The administration and collection costs involved would not warrant collection of the amount due, and it will be to the advantage of the state to grant abatement.

**History:** L. 1974, ch. 422, § 3; July 1.