

**79-3492e. Same; refund of unused portion of advance taxes; affidavit to director.** If a motor vehicle shall be destroyed or sold or transferred so that it shall no longer qualify for the special LP-gas user permit decal, then in that event the owner or operator shall be entitled to a return of the unused portion of the advance taxes theretofore paid to the director for that calendar year. The owner or operator shall submit to the director an affidavit identifying the vehicle, and stating the circumstances entitling him or her to a refund, the initial date of disuse or conversion, the permit and decal number assigned, mileage for the calendar year and all other information reasonably required by the director. Upon receipt of the affidavit and when satisfied as to the circumstances, the director shall cause to be refunded to the owner or operator that portion of his or her tax payment that corresponds to the number of complete months remaining in the calendar year for which the tax has been paid, beginning with the month following the date on which the vehicle was no longer utilized. No refund shall be made if the use of the vehicle ceased within the last month of the calendar year.

**History:** L. 1973, ch. 402, § 8; L. 1983, ch. 330, § 5; Jan. 1, 1984.