

79-3458. Claim for refund; time for filing; contents; signature. After purchasing or acquiring for use motor-vehicle fuel or special fuel upon which refund of the tax may be due, a purchaser and claimant may file with the director a claim on a form furnished by the director. Such claim for refund must be filed within one year after the date of purchase of the motor-vehicle fuels or special fuels on which a tax refund is claimed. The claim shall show or include the following:

- (1) The name, post office address and the refund permit number of the claimant;
- (2) the total number of gallons of motor-vehicle fuel or special fuel purchased as supported by original invoices or automated invoices or self-generated lists approved by the director that show the price of such motor-vehicle fuel or special fuel in full, including the motor-vehicle fuel or special fuel tax. If an original invoice is lost or destroyed, a statement to that effect shall accompany the claim for refund and such statement shall also set forth the date of delivery, the serial number of the invoice, number of gallons of motor-vehicle fuel or special fuel purchased and the name of the distributor or retailer from whom purchased; and if the director finds that the invoice was originally properly issued and that the claim is otherwise regular, the director shall allow such claim for refund;
- (3) the amount of the claim; and
- (4) if motor-vehicle fuel or special fuel for motor vehicles using the public highways is generally purchased for delivery directly to the fuel tank of such vehicles, the name of the dealer from whom the greater portion of such purchases are made.

All applications for refunds furnished by the director shall contain a printed warning clause. Every such application for refund if made by an individual shall be signed by the claimant and if the claimant is a corporation or association it shall be signed by one of the principal officers of the corporation or association and in the case of a partnership, by one of the partners.

History: L. 1949, ch. 486, § 6; L. 1959, ch. 398, § 3; L. 1972, ch. 377, § 1; L. 1975, ch. 505, § 2; L. 1992, ch. 106, § 27; L. 1995, ch. 262, § 45; L. 2004, ch. 173, § 15; July 1.