

§2910-B. Refund to government agencies and political subdivisions

Any government agency that buys and uses internal combustion engine fuel and that has paid a tax as provided by this chapter must be reimbursed in the amount of the tax paid upon presenting to the State Tax Assessor a statement accompanied by the original invoices showing the purchases. By contractual agreement, a government agency may assign to another person its right to receive refunds under this section. Applications for refunds must be filed with the assessor within 12 months from the date of purchase. For the purposes of this section, "government agency" means the State, or any political subdivision of the State, or the Federal Government. [PL 2017, c. 211, Pt. B, §7 (AMD).]

SECTION HISTORY

PL 2005, c. 457, §AAA3 (NEW). PL 2017, c. 211, Pt. B, §7 (AMD).

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