

**§2521-D. Limitation on credit or refund**

If a claim for credit or refund of an overpayment of any tax imposed by this chapter is filed by the taxpayer, the amount of the credit or refund may not exceed the portion of the tax that was paid within the 3 years immediately preceding the filing of the claim plus the period of any extension of time for filing the return. If a claim is not filed, any credit or refund allowed upon an audit of the taxpayer may not exceed the amount that would be allowable under this section if a claim had been filed by the taxpayer on the date the credit or refund is allowed upon the audit. [PL 2017, c. 375, Pt. B, §1 (NEW).]

**SECTION HISTORY**

PL 2017, c. 375, Pt. B, §1 (NEW).

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