

§3208. Credit; users

Every user subject to the tax imposed by section 3203 is entitled to a credit on the tax, equivalent to the then current rate of taxation per gallon imposed by section 3203, on all special fuel purchased by that user from a supplier or retailer licensed in accordance with section 3204 upon which the tax imposed by section 3203 has been paid. Evidence of the payment of that tax, in a form required by or satisfactory to the State Tax Assessor, must be furnished by each user claiming the credit. When the amount of the credit to which any user is entitled for any quarter exceeds the amount of the tax for which that user is liable for the same quarter, the excess may be allowed as a credit on the tax for which that user would be otherwise liable for another quarter or quarters. Upon application to the assessor, the excess may be refunded if the applicant has paid to another state or province under a lawful requirement of that jurisdiction a tax similar in effect to the tax imposed by section 3203 on the use or consumption of that fuel outside the State, at the same rate per gallon that tax was paid in this State, but in no case to exceed the then current rate per gallon of the tax imposed by section 3203. Upon receipt of the application the assessor, if satisfied after investigation that a refund is justified, shall so certify to the State Controller. The refund must be paid out of the Highway Fund. This credit lapses at the end of the last quarter of the year following that in which the credit arose. [PL 2019, c. 379, Pt. B, §9 (AMD).]

Interest is paid at the rate established pursuant to section 186, calculated from the date of receipt of the claim for all valid refund claims that are not paid within 30 days of receipt of the claim. [PL 2007, c. 438, §78 (AMD).]

SECTION HISTORY

PL 1983, c. 94, §§D6,9 (NEW). PL 1983, c. 808, §3 (AMD). PL 1985, c. 127, §1 (AMD). PL 1995, c. 271, §8 (AMD). PL 1999, c. 733, §10 (AMD). PL 1999, c. 733, §17 (AFF). PL 2007, c. 438, §78 (AMD). PL 2019, c. 379, Pt. B, §9 (AMD).

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