

**§3213. Refunds of taxes erroneously or illegally collected**

If the State Tax Assessor determines that a tax or penalty imposed by this chapter has been erroneously or illegally collected from a user, that user is entitled to a refund of the amount that was erroneously or illegally collected. The refund must be paid to that user from the Highway Fund. [PL 2011, c. 240, §26 (AMD).]

A refund may not be made under this section unless a written claim stating the grounds upon which the refund is claimed in a form prescribed by the assessor is filed with the assessor within 3 years from the date of the payment of the amount that was erroneously or illegally collected. [PL 2011, c. 240, §26 (AMD).]

**SECTION HISTORY**

PL 1983, c. 94, §§D6,9 (NEW). PL 1985, c. 127, §1 (AMD). PL 2011, c. 240, §26 (AMD).

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