

**§3208-A. Refund to government agencies and political subdivisions**

Any government agency that buys and uses special fuel and that has paid a tax as provided by this chapter on that fuel is eligible for reimbursement in the amount of the tax paid. By contractual agreement, a government agency may assign to another person its right to receive funds under this section. A refund application on a form prescribed by the State Tax Assessor must be filed to claim a refund pursuant to 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, §8 (AMD).]

**SECTION HISTORY**

PL 1983, c. 438, §5 (NEW). PL 1987, c. 456, §2 (AMD). PL 2005, c. 664, §M1 (AMD). PL 2007, c. 438, §79 (AMD). PL 2017, c. 211, Pt. B, §8 (AMD).

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