

**§3218. Refund of tax in certain cases, time limit**

A person who purchases and uses special fuel for any use other than operation of a registered motor vehicle on the highways of this State, and who has paid the tax imposed by this chapter on that fuel, is entitled to reimbursement in the amount of the tax paid, less 1¢ per gallon, upon presenting to the State Tax Assessor a sworn statement accompanied by evidence as the assessor may require. The statement must show the total amount of special fuel so purchased and used by that person other than in the operation of registered motor vehicles on the highways of this State. [PL 2007, c. 438, §86 (AMD).]

A refund application on a form prescribed by the assessor must be filed to claim a refund pursuant to this section. Interest must be paid at the rate determined pursuant to section 186, calculated from the date of receipt of the claim, for all valid claims not paid within 30 days of receipt. Applications for refunds must be filed with the assessor within 18 months from the date of purchase. [PL 2015, c. 9, §2 (AMD).]

All fuel qualifying for a refund under this section is subject to the use tax imposed by chapter 215. [PL 2003, c. 390, §17 (RPR).]

**SECTION HISTORY**

PL 1983, c. 94, §§D6,9 (NEW). PL 1983, c. 438, §6 (AMD). PL 1983, c. 828, §10 (AMD). PL 1985, c. 127, §1 (AMD). PL 2003, c. 390, §17 (RPR). PL 2005, c. 332, §19 (AMD). PL 2007, c. 438, §§86,87 (AMD). PL 2015, c. 9, §2 (AMD).

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