

**47-2304. Assessments; receipts; refunds.** (a) An assessment to be set by the commission at not more than .1 percent of the market price per hundred pounds of fluid milk produced and sold by a seller shall be imposed on the seller at the time of delivery of the fluid milk to the purchaser who will deduct the assessment from the price paid to the seller at the time of sale.

(b) The commission shall not change the assessment rate, either to increase or reduce, more than once a year. The administrator shall furnish to every purchaser receipt forms which shall be issued by such purchaser to the seller upon payment of such assessment. The form shall indicate thereon the procedure by which the seller may obtain a refund of any such assessment, except a refund shall not be issued unless the amount of the refund is \$5 or more. Within one year after any and all sales during such period the seller, upon submission of a request therefor to the administrator, may obtain such refund in the amount of the assessment deducted by the purchaser. Such request shall be accompanied by evidence of the payment of the assessment which need not be verified.

(c) The commission shall keep complete records of all refunds made under the provisions of this section. Records of refunds may be destroyed two years after the refund is made. All funds expended in the administration of this act and for the payment of all claims whatsoever growing out of the performance of any duties or activities pursuant to this act shall be paid from the proceeds derived from such act.

**History:** L. 1995, ch. 89, § 4; July 1.