

79-3379. Refunds and credits of tax. Where tobacco products, on which the tax imposed by this act has been reported and paid, or which have been reported for the purpose of determining and imposing the tax for the privilege of doing business under the provisions of this act and on which the tax has been paid, are sold, shipped or transported by the distributor to retailers, distributors or ultimate consumers without the state, or are returned to the manufacturer by the distributor, or destroyed by the distributor, a refund or credit of such tax shall be made to the distributor. For the purpose of making such credit or refund, or any combination thereof, the director may issue a tax credit memoranda or may prepare a voucher showing the net amount of such refund due and the director of accounts and reports shall draw a warrant upon the state treasurer for the amount of any such refund certified by the director.

History: L. 1972, ch. 375, § 10; L. 1975, ch. 503, § 1; July 1.