

79-3453. Refund of tax paid on motor-vehicle fuels or special fuels not used on highways, when.

Any person who uses any motor-vehicle fuels or special fuels on which the motor-fuel or special fuel tax has been paid for use in school buses or for any purpose other than operating motor vehicles on the public highways, such person shall be entitled to be refunded the tax paid upon complying with the requirements of this act. Such person shall not be entitled to a refund of such tax unless the amount of the refund exceeds \$25. The words "licensed distributor," as used in this act, shall also include a licensed importer.

History: L. 1949, ch. 486, § 1; L. 1984, ch. 360, § 2; L. 1992, ch. 106, § 23; L. 1993, ch. 182, § 2; L. 1995, ch. 262, § 41; July 1.