

**79-3459. Payment of refunds; notice of denial or delay.** Upon receipt of a claim for refund by the director if the director shall find that the same is complete and as required by law, and is satisfied that such refund is due, the director, within 20 days after receiving the same, shall certify to the director of accounts and reports the name and address of the claimant and the amount of the refund due, and within 10 days thereafter the director of accounts and reports shall draw a warrant so certified on the treasurer of state and against the motor-vehicle fuel or special fuel tax refund fund to the claimant of such refund, except that if the director, director of accounts and reports and state treasurer shall agree that payments of refunds could be made more expeditiously if the warrants on the state treasurer were written in the office of the director, then the director may draw such warrants and the signatures of the director of accounts and reports and state treasurer required thereon shall be placed thereon by an employee or agent appointed by the director of accounts and reports and state treasurer but whose compensation shall be paid by the director of taxation from the revenue administration fee fund.

All such warrants shall be mailed by the director to the claimant within 30 days after the receipt of the claim for refund in payment of which such warrant is issued. In the event a claim for refund be denied, the director shall notify the claimant by mail within 20 days after the claim is received in the director's office, except that in the event the claim for refund is insufficient or the director shall be of the opinion that additional information is required before approving or rejecting such claim for refund, the director, within 20 days, shall notify the claimant the reason for the delay but the director in such cases shall either approve or reject the claim for refund within 50 days after the date the original claim for refund was received by the director.

**History:** L. 1949, ch. 486, § 7; L. 1992, ch. 106, § 28; July 1, 1993.