

79-3495a. Sales by licensed dealer to dealer or user; returns and payment of tax. Any LP-gas dealer or LP-gas user, upon application in writing to the director, and at the discretion of the director, with or without the requirement of a bond, may be authorized to purchase on a tax-paid basis from any licensed LP-gas dealer all LP-gas acquired by such dealer or user. Every LP-gas dealer who sells or delivers LP-gas on such basis to LP-gas dealers or LP-gas users, authorized as aforesaid, shall make a return of such tax-paid sales to the director, accompanied by payment of the LP-gas fuel tax on the tax-paid gallonage so sold or delivered. The return and payment shall be made at the same time as the dealer's LP-gas fuel tax return for the month in which the covered sales or deliveries were made.

History: L. 1973, ch. 402, § 12; July 1.