

**79-34,124. Tax liability determined in absence of records; assessment.** In the absence of adequate records of any interstate motor fuel user showing the number of miles operated in this state, the number of miles operated in all states and the total number of gallons of motor fuel used, the director shall determine, from all relevant information available to him or her, the tax liability under this act of such interstate motor fuel user, and shall assess the amount so determined against such interstate motor fuel user, and the amount so assessed, together with penalties and interest, shall be the tax liability under this act of such interstate motor fuel user.

**History:** L. 1971, ch. 319, § 17; Jan. 1, 1972.