

TABLE OF CONTENTS

Motor Carrier Road Tax

Repealed	12-480-1
Claims for credit	12-480-1a
Repealed	12-480-2
Claims for refund	12-480-2a

Motor Carrier Road Tax

Sec. 12-480-1.

Repealed, July 29, 1985.

Sec. 12-480-1a. Claims for credit

(a) The credit otherwise allowable to a motor carrier (the claimant) under section 12-480 and this section by reason of the purported payment by the claimant of the tax imposed under chapter 221 (the motor *vehicle* fuels tax) on the purchase of the same motor fuel to which the tax imposed under chapter 222 (the motor carrier road tax) applies shall not be allowed unless such claimant maintains records deemed adequate by the commissioner to substantiate a claim for such credit.

(b) The records required to be maintained by subsection (a) of this section shall be deemed adequate if and only if such records establish, for each purported payment of the tax imposed under chapter 221, the date of purchase of the motor fuel, the name and address of the seller of such fuel, the type and quantity (in gallons) of such fuel, the price per gallon of such fuel, the total amount paid by the purchaser and the registration number on the identification marker of the vehicle in which such fuel is used. A copy of each purchase invoice which shall set forth the information required by this subsection, which shall have the name and address of the purchaser thereon and which shall be signed by the seller and by the driver of the vehicle in which the fuel is used shall be kept with such records.

(Effective May 26, 1987)

Sec. 12-480-2.

Repealed, July 29, 1985.

Sec. 12-480-2a. Claims for refund

(a) The refund otherwise allowable to a motor carrier (the claimant) under section 12-480 and this section by reason of the purported payment by the claimant of a tax similar to that imposed under chapter 222 (the motor carrier road tax) to another state on the use of the same motor fuel for which the tax imposed under chapter 221 (the motor *vehicle* fuels tax) was paid shall not be allowed unless—

(1) such claimant maintains records deemed adequate by the commissioner to substantiate a claim for such refund, and

(2) such claimant submits a copy of the tax return filed with each state to which payment of a tax similar to that imposed under chapter 222 was purportedly made by such claimant. Such copy shall be certified by such state to have been filed and the tax reported thereon to have been paid.

(b) The records required to be maintained by subsection (a) of this section shall be deemed adequate if and only if such records establish, for each purported payment of a tax similar to that imposed under chapter 222 to another state on the use of the same motor fuel for which the tax imposed under chapter 221 was paid, the date of purchase of the motor fuel, the name and address of the seller of such fuel, the type and quantity (in gallons) of such fuel, the price per gallon of such fuel, the total amount paid by the purchaser, and the registration number on the identification marker of the vehicle in which such fuel is used. A copy of each purchase invoice which shall set forth the information required by this subsection, which shall have the name and address of the purchaser thereon and which shall be signed by the seller and by the driver of the vehicle in which the fuel is used shall be kept with such records.

(Effective May 26, 1987)