

**§2906-A. Refund of tax paid on worthless accounts**

The retail dealer shall be entitled to a refund from the Treasurer of State for a portion of the tax paid to a distributor or importer, which tax shall be reported and paid to the State Tax Assessor by the distributor or importer pursuant to section 2906. The portion of the tax for which there is a refund entitlement is represented by tax paid on accounts of the retailer found to be worthless and actually charged off by the retailer, but if any such accounts are thereafter collected by the retailer, the tax recovered shall be paid within 30 days of recovery directly by the retailer to the State Tax Assessor. [PL 1981, c. 304, §1 (NEW).]

The procedure for that refund shall be as follows. [PL 1981, c. 304, §1 (NEW).]

**1. Computation.** The refund shall be in the amount of the tax paid on accounts of the retailer found to be worthless and actually charged off by the retailer. [PL 1981, c. 304, §1 (NEW).]

**2. Applications.** All applications for refunds shall be made by the retailer under penalties of perjury annually on or before April 1st for all accounts found to be worthless and charged off during the previous calendar year. [PL 1981, c. 304, §1 (NEW).]

**3. Form.** That application shall be in such form as the State Tax Assessor shall prescribe. [PL 1981, c. 304, §1 (NEW).]

**4. Payment.** Subsections 1 to 3 having been complied with, the State Tax Assessor shall calculate the amount of the refund due on an application and shall certify the amount and the name of the person entitled to the refund to the Treasurer of State. The Treasurer of State shall thereafter make the certified refund from funds paid to the Treasurer of State pursuant to section 2906. [PL 1981, c. 304, §1 (NEW).]

**SECTION HISTORY**

PL 1981, c. 304, §1 (NEW).

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