

## **CHAPTER 57-40.4**

### **MOTOR VEHICLE EXCISE TAX REFUNDS**

**57-40.4-01. Motor vehicle excise tax refunds - Three-year limitation.** If it appears that any motor vehicle excise tax paid on or after July 1, 1967, was paid in error, or for any other reason the tax was not due under the provisions of chapter 57-40.3, the tax must be refunded to the person who paid the same upon an application made and duly allowed in accordance with this chapter; provided, that the application is made within three years from the date of the payment of the tax.

**57-40.4-01.1. Refund of tax on returned vehicles.** The owner of a passenger motor vehicle returned to the manufacturer under chapter 51-07 or the owner of a motor vehicle, as defined under section 57-40.3-01, when the purchase is canceled by the dealer, may claim a refund of motor vehicle excise tax on the amount paid to the owner by the manufacturer or dealer.

**57-40.4-02. Procedure for refunding.** Any person entitled to a refund of motor vehicle excise tax may make application for the refund to the director of the department of transportation in the manner prescribed by the director of the department of transportation. Upon the presentation of proof satisfactory to the director of the department of transportation, the director of the department of transportation shall authorize the refund to be made from moneys appropriated for that purpose. No refund may be authorized by the director of the department of transportation until the director of the department of transportation is fully satisfied through the production of necessary purchase agreements, tax receipts, and other documents and information that the refund is warranted. Payment of the refund must be made by warrant prepared by the director of the department of transportation.

**57-40.4-03. Appropriation.** There is hereby appropriated out of any moneys in the general fund of the state treasury, not otherwise appropriated, as a standing and continuing appropriation, such sums as may be necessary to provide for motor vehicle excise tax refunds under this chapter; and in addition thereto, there is hereby appropriated out of any moneys in the motor vehicle registration fund, not otherwise appropriated, as a standing and continuing appropriation, such sums as may be necessary to provide for motor vehicle excise tax refunds under this chapter, such appropriations to be made from both such funds in equal amounts. Refunds must be made from the moneys appropriated out of the general fund of the state treasury, and from the moneys appropriated out of the motor vehicle registration fund in the same proportion as the tax was allocated at the time it was collected.