

8120.1200 CREDIT AND REFUNDS FOR RETURNED TAX STAMPS.

Subpart 1. **In general.** Credit will be issued by the commissioner of revenue for unaffixed tax stamps that are returned to the commissioner and are fit for sale.

Subp. 2. **Business discontinued.** Refunds for unused tax stamps can only be made when the distributor discontinues business. No refund shall be made until the commissioner has had an opportunity to audit the records of the distributor and is satisfied that no further tax is due.

Statutory Authority: *MS s 270.06; 270C.06; 297.10; 297F.02*

History: *17 SR 1279; 27 SR 585; L 2005 c 151 art 1 s 114*

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