

**293.14 REFUND OF TAX ERRONEOUSLY COLLECTED; DISPOSITION OF PROCEEDS.**

Out of the proceeds of the taxes imposed hereby, including penalties and interest, the commissioner of revenue shall refund any tax erroneously paid or collected, and shall reimburse the general fund or any other fund of the state of its proper proportion of the expense of administering this chapter. The balance of the proceeds of any such taxes shall be paid to the treasurer of the county wherein the annuity or income taxed has a taxable status, and placed to the credit of the proper funds and distributed as in the case of general taxes collected.

**History:** (2394-104) *Ex1937 c 91 s 14; 1969 c 399 s 49; 1973 c 582 s 3; 1986 c 444*