

**283.10 APPLICATION MUST BE MADE WITHIN TWO YEARS.**

No refund shall be granted unless an application for refund is approved and presented to the commissioner of revenue within two years from the date of the state assignment certificate.

**History:** (2184-2) 1937 c 443 s 2; 1973 c 582 s 3; 1999 c 243 art 13 s 18