

168.032 PROPORTIONATE REFUND TO PERSON ON ACTIVE MILITARY SERVICE.

If such person shall have paid the tax for the year when entering upon such active service the person shall surrender to the registrar on applying for the exemption the number plates issued upon the registration. Upon proper application and surrender of the number plates, the registrar shall refund to the applicant from the motor vehicle license suspense fund the portion of the tax paid proportionate to the portion of the year during which the motor vehicle will not be used on any highway of the state.

History: *1941 c 7 s 2; 1986 c 444*