

**16A.49 REFUNDS OF \$1 OR LESS.**

A refund of \$1 or less may not be paid from the treasury unless the receipts giving rise to the refund were \$1 or less. The commissioner shall set requirements for the small refunds, which may differ from the procedure in section 16A.48.

**History:** *Ex1967 c 48 s 69; 1973 c 492 s 4 subd 3; 1984 c 628 art 2 s 1*