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*