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Amending 138-2-3 (1), Colorado Revised Statutes 1963, Concerning the Motor Fuel Tax

Colorado General Assembly

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CHAPTER 266

TAXATION II—SPECIFIC TAXES

MOTOR FUEL TAX

(Senate Bill No. 324. By Senators Bradley, Hewett, Cisneros, and DeHerard; also Representative Wilder.)

A N A C T

AMENDING 138-2-3 (1), COLORADO REVISED STATUTES 1963, CONCERNING THE MOTOR FUEL TAX.

Be it enacted by the General Assembly of the State of Colorado:

Section 1. 138-2-3 (1), Colorado Revised Statutes 1963, is amended to read:

138-2-3. Refunds—penalties.—(1) A credit or refund shall be allowed for the tax paid or accrued on motor fuel which shall be lost or destroyed by fire, lightning, flood, windstorm, explosion, accident, or other cause beyond the control of the distributor or transporter of such motor fuel. This credit or refund shall be allowed only on motor fuel in quantities of one hundred gallons or more lost or destroyed at any one time. Any loss of motor fuel while in transit or while being loaded or unloaded shall be subject to credit or refund under this section. After any such loss or destruction the distributor or transporter shall notify the director of revenue within ~~forty-eight hours~~ SEVEN DAYS of such loss or destruction and within thirty days after such loss or destruction shall file with the director of revenue proof sufficient to establish the loss or destruction as the director may require.

Section 2. Safety clause.—The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

Approved: May 27, 1967