

424.15 Environmental protection charge refund.

If it appears that, as a result of mistake, an amount of a charge, penalty, or interest has been paid which was not due under this chapter, then that amount shall be refunded to the charge payer by the department. A claim for refund that has not been filed with the department within three years after the charge payment upon which a refund is claimed became due, or one year after that charge payment was made, whichever time is the later, shall not be allowed by the director.

Refunds may be made only from the unallocated or uncommitted moneys in the road use tax fund, and are limited by the total amount budgeted by the board for charge refunds.

89 Acts, ch 131, §26; 90 Acts, ch 1235, §14; 2001 Acts, ch 150, §10