

199—17.11(476,477C) Refunds. If a person makes a payment in excess of the assessed amount, the commission may issue a refund to the person for the excess amount or credit the excess amount toward the person's next assessment. For overpayments of less than \$50, absent exigent circumstances, the commission will not issue a refund and will hold the excess amount as a credit toward the person's next assessment through the fiscal year in which the overpayment occurred. If a credit remains at the end of the fiscal year in which the overpayment occurred, the commission will issue a refund for any excess amount remaining.

[ARC 4615C, IAB 8/14/19, effective 9/18/19; Editorial change: IAC Supplement 7/24/24]