

**453A.47 Refunds, credits.**

Where tobacco products upon which the tax imposed by [this division](#) has been reported and paid are shipped or transported by the distributor to consumers to be consumed without the state or to retailers or subjobbers without the state to be sold by those retailers or subjobbers without the state or are returned to the manufacturer by the distributor or destroyed by the distributor, refund of such tax or credit may be made to the distributor in accordance with regulations prescribed by the director. Any overpayment of the tax imposed under [section 453A.43](#) may be made to the taxpayer in accordance with regulations prescribed by the director. The director shall cause any such refund of tax to be paid out of the general fund of the state, and so much of said fund as may be necessary is hereby appropriated for that purpose.

[C71, 73, 75, 77, 79, 81, §98.47]

C93, §453A.47

[2013 Acts, ch 70, §23](#)