

**79-3411. Determination of amount due; statement; collection.** If any distributor, manufacturer, importer, exporter or retailer shall fail, neglect or refuse to render any report required by the provisions of this act within the period specified, or if the director is not satisfied of the correctness of any report or tax payment made by any distributor, manufacturer, importer, exporter or retailer, the director is hereby authorized and empowered to determine from any information in the director's possession the true amount of taxes, penalties and interest due the state from such distributor, manufacturer, importer, exporter or retailer and such determination shall, in all actions or proceedings, be taken as prima facie correct. Promptly after making such determination the director shall send, or deliver, by registered mail or otherwise, a statement to such distributor, manufacturer, importer, exporter or retailer and shall proceed to collect the amounts so determined.

**History:** L. 1933, ch. 317, § 11; L. 1939, ch. 330, § 8; L. 1995, ch. 262, § 33; July 1.