

79-3456. Invoice by licensed distributors or retailers; contents; copies. (a) At the time of making each delivery of motor-vehicle fuel or special fuel upon which a refund of the tax may be claimed, the licensed distributor or licensed retailer delivering the same shall make out an invoice which shall contain a serial number which shall not be repeated through any one calendar year, and which shall state the following:

(1) The name of the distributor or retailer (printed or rubber stamped) selling the refund motor fuel;

(2) the name of the purchaser;

(3) the number of gallons of motor-vehicle fuel containing less than 10% agricultural ethyl alcohol thus purchased and delivered;

(4) the number of gallons of motor-vehicle fuels containing 10% or more of agricultural ethyl alcohol thus purchased and delivered;

(5) the date and place of delivery;

(6) the number of gallons of special fuel purchased and delivered; and

(7) the price paid for such motor-vehicle fuel or special fuel.

(b) The invoice prepared by a distributor or retailer shall be made out in triplicate unless the invoice is generated by automated procedures approved by the director. One copy of each invoice made out in triplicate shall be delivered to the purchaser at the time of purchase. Upon receiving payment in full for such motor-vehicle fuel or special fuel the distributor or retailer shall receipt for payment on the original invoices. A duplicate shall be retained by the distributor or retailer for a period of three years and shall be subject to examination by the director. Carbon or contact-type paper shall be used in making the first and second duplicate invoices unless the invoice is generated by automated procedures approved by the director.

(c) Invoices generated by automated procedures approved by the director shall be made out in duplicate. The original of each such invoice shall be delivered to the purchaser and upon receiving payment for such motor-vehicle fuel or special fuel the distributor or retailer shall receipt for payment on another original invoice. Duplicates of all such invoices shall be retained by the distributor or retailer for a period of three years.

(d) If the invoice of any distributor or retailer is not printed in triplicate or does not meet the requirements of this section then such distributor or retailer shall use the uniform invoice prepared and furnished free of cost by the director as provided in this act.

History: L. 1949, ch. 486, § 4; L. 1959, ch. 398, § 2; L. 1979, ch. 324, § 4; L. 1984, ch. 360, § 3; L. 1992, ch. 106, § 26; L. 1993, ch. 182, § 4; L. 1995, ch. 262, § 43; July 1.