

SENATE, No. 353

STATE OF NEW JERSEY

INTRODUCED MAY 10, 1948

By Mr. LITTELL

Referred to Committee on Taxation

AN ACT concerning claims for refund of motor fuel tax, and amending sections  
54:39-66 and 54:39-67 of the Revised Statutes.

1 BE IT ENACTED by the Senate and General Assembly of the State of New  
2 Jersey:

1 1. Section 54:39-66 of the Revised Statutes is amended to read as fol-  
2 lows:

3 54:39-66. Any person who shall use any fuels as herein defined for any  
4 of the following purposes:

5 (a) operating or propelling motor vehicles, motor boats or other imple-  
6 ments owned by the State and all the political subdivisions thereof,

7 (b) autobusses while being operated over the highways of this State in  
8 those municipalities to which the operator has paid a monthly franchise tax  
9 for the use of the streets therein under the provisions of sections 48:4-14,  
10 48:4-15 and ~~48:4-16~~ or 48:16-25 of the Title Public Utilities,

11 (c) agricultural tractors not operated on a public highway,

12 (d) farm machinery,

13 (e) aircraft,

14 (f) ambulances,

15 (g) rural free delivery carriers in the dispatch of their official business,

16 (h) such vehicles as run only on rails or tracks, and such vehicles as  
17 run in substitution thereof,

18 (i) such vehicles as are operated exclusively on private property,  
 19 (j) motor boats or motor vessels used exclusively for or in the propa-  
 20 gation, planting, preservation and gathering of oysters and clams in the tidal  
 21 waters of this State,  
 22 (k) motor boats or motor vessels used exclusively for commercial fish-  
 23 ing,  
 24 (l) motor boats or motor vessels used for hire for fishing parties,  
 25 (m) cleaning or dyeing,  
 26 (n) fire engines and fire-fighting apparatus,  
 27 (o) stationary machinery and vehicles or implements not designed for  
 28 the use of transporting persons or property on the public highway,  
 29 (p) heating and lighting devices,  
 30 (q) fuels previously taxed under this chapter and later exported or sold  
 31 for exportation from the State of New Jersey to any other State or country;  
 32 *provided*, proof satisfactory to the commissioner of such exportations is sub-  
 33 mitted,  
 34 (r) motor boats or motor vessels used exclusively for Sea Scout Train-  
 35 ing by a duly chartered unit of the Boy Scouts of America,  
 36 and who shall have paid the tax for such fuel hereby required to be paid,  
 37 shall be reimbursed and repaid the amount of tax so paid upon presenting  
 38 to the commissioner an [affidavit] application supported by the original in-  
 39 voice or invoices showing purchase [, which affidavit shall be verified by the  
 40 oath of the claimant and] . Such application shall state the name of the  
 41 person from whom purchased, date of purchase, the total amount of such fuel,  
 42 and that the cost of the fuel and the tax thereon so purchased has been paid  
 43 [.] and shall be verified by the declaration of the applicant that the state-  
 44 ments contained therein are true.

1 2. Section 54:39-67 of the Revised Statutes is amended to read as fol-  
 2 lows:

3 54:39-67. Upon approval by the commissioner of such [affidavit and  
 4 such vouchers,] application, [the state comptroller shall draw his] a war-

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5 warrant shall be drawn upon the State Treasurer for the amount of such claim  
6 in favor of such claimant and such warrant shall be paid from the tax col-  
7 lected on motor fuel. The application for reimbursements and repayments  
8 shall be filed with the commissioner on or before the last business day of the  
9 month following that in which the fuels in question were purchased unless  
10 the applicant shall have obtained from the commissioner an extension of  
11 time for the filing of the application for the refund. The commissioner may  
12 extend the time for filing an application for refund for a period not to ex-  
13 ceed six months from the time of the purchase of the fuels in question. Any  
14 person or the member of any firm or the officer or agent of any corporation  
15 who shall make any false statement in any [affidavit] application required  
16 for the reimbursement and repayment of any taxes, or who shall collect or  
17 cause to be repaid to him or to any other person any such reimbursement or  
18 refund without being entitled to the same shall be guilty of a misdemeanor.

1 3. This act shall take effect immediately.

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#### STATEMENT

This bill eliminates the requirement of an affidavit upon making claim for refund of motor fuel taxes and substitutes therefor the requirement that claims for such refunds shall be made under the penalties of perjury. It relieves the taxpayer of the requirement of a visit to a notary public and the payment of a notary fee, and at the same time retains sufficient protection to the State in the case of fraudulent claims.

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34 (r) motor boats or motor vessels used exclusively for Sea Scout Train-  
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39 voices showing purchase. Such application shall state the name of the per-  
40 son from whom purchased, date of purchase, the total amount of such fuel,  
41 and that the cost of the fuel and the tax thereon so purchased has been paid  
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