

59-11-109 Deposit of money collected -- Refund of overpayments -- Limitation.

- (1) All money collected by the commission under this chapter shall be deposited as provided under Section 51-4-1.
- (2) If the commission determines that a personal representative has overpaid the tax due under this chapter, the commission is authorized to refund the amount of the overpayment together with interest at the rate and in the manner prescribed under Section 59-1-402. Each claim for refund may not be initiated after three years from the date the amount of the tax was deposited as provided under Subsection (1).

Amended by Chapter 1, 1993 Special Session 2

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